

**Exhibit D**  
**Delphi Corporation**  
**Summary of 2007 Fees by Professional**  
**For the Period March 31, 2007 through April 27, 2007**

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>2007 Consolidated Audit - A1</b>									
Hegelmann	Julie Ann	JAH	Senior	4/1/2007	Preparation of slide deck for presentation to controllers office	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Work on 2006 Fees vs. NER, Profit % and RP per A. Krabill.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Delphi ASQ coordination per J. Nemeroff.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Meeting with J. Simpson regarding to-do's (pre-approvals, ALM's, family tree, etc.).	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Miscellaneous activities such as providing assistance to engagement team.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Work on ALM's database list per J. Simpson.	0.7			A1
Boehm	Michael J.	MJB	Associate Manager	4/2/2007	Communication of DPSS Q1 PBC list to B. Eichenlaub and C. Anderson.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/2/2007	Preparation of Q1 PBC list for DPSS division.	0.5			A1
Boehm	Michael J.	MJB	Manager	4/2/2007	Preparation of preliminary planning documentation.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Powetrain - Review of 1st quarter client assistance package materials.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Powetrain - Coordination with client relative to timing.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	AHG - Review of 1st quarter client assistance package materials.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	AHG - Coordination with client relative to timing.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Packard - Review of 1st quarter client assistance package materials.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Packard - Coordination with client relative to timing.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Saginaw - Review of 1st quarter client assistance package materials.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Saginaw - Coordination with client relative to timing.	0.6			A1
Henning	Jeffrey M.	JMH	Manager Partner	4/2/2007	Conf. call with D. Bayles re: 2007 management testing plan	1.1			A1
Horner	Kevin John	KJH	Staff	4/2/2007	Packard: conference call with F. Nance, J. Dixon, and N. Miller to discuss the SAP go-live for wave 1-B for plants and how we can tie out our test counts.	0.8			A1
Horner	Kevin John	KJH	Staff	4/2/2007	Packard: entered in test counts from inventory observation to Excel template.	0.8			A1
Horner	Kevin John	KJH	Staff	4/2/2007	Packard: worked on inventory observation summary memo	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Work on international coordination.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Preparation of materials for European Controllers conference.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Meeting with M. Boehm to discuss staffing.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	2007 audit planning	0.5			A1
Marold	Erick W.	EWm	Senior Manager	4/2/2007	Discussion with J. Lamb regarding monthly invoices during Q1 2007	1.1			A1
Marold	Erick W.	EWm	Senior	4/2/2007	E&S - Attended weekly update call.	0.4			A1
Marold	Erick W.	EWm	Senior	4/2/2007	Meeting with S. Pacella and N. Miller to discuss audit efficiency program TSRS prepared for our 2006 AWS engagement.	1.1			A1
Marold	Erick W.	EWm	Senior	4/2/2007	Prepared a memo summarizing our 3/30 TDPPE.	1.3			A1
Marold	Erick W.	EWm	Senior	4/2/2007	Reviewed audit efficiency files prepared by TSRS from our 2006 AWS Audit file.	1.2			A1
Marold	Erick W.	EWm	Senior	4/2/2007	Prepared client assistance request for the division procedures.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/2/2007	Planning the 2007 audit, including follow-up on the 2007 TIDPE.	3.9			A1
Miller	Nicholas S.	NSM	Manager	4/2/2007	Planning the 2007 audit, including various procedures to review the accounts, assertions and combined risk assessments.	4.1			A1
Pacella	Shannon M.	SMP	Manager	4/2/2007	Developing planning materials and testing workplans/matrics based on the updated IT control framework.	6.4			A1
Pacella	Shannon M.	SMP	Manager	4/2/2007	Meeting with E. Marold and N. Miller to discuss the output from the Audit Efficiency tools to identify areas where a more efficient audit approach can be taken.	0.9			A1
Sheckell	Steven F.	SFS	Partner	4/2/2007	Discuss various planning issues with team	1.9			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Review of AIMS database information with H. Aquino.	0.7			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Preparation of 2007 fee information.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Preparation of email to M. Loeb regarding GMF consent form.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Review of pre-approval requests.	1.4			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Discussion with R. Reimink regarding corporate control framework.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Discussion with J. Garrett and A. Krabill regarding quarterly close book examples.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Meeting with J. Williams, B. Murray, R. Reimink, J. Garrett, A. Krabill and S. Sheckell regarding accounting policy changes for bankruptcy emergence.	1.2			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Discussion with S. Pacella regarding controls optimization summary reports.	0.5			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Discussion with T. Tamer regarding presentation and incorporate comments	0.9			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Discuss tax provision process presentation with D. Kelley	0.4			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Review E&Y Germany email related to 2006 tax provision comments and observations.	0.2			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Prepare summary email to T. Tamer regarding E&Y Germany email related to 2006 tax provision comments and observations.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	4/2/2007	Review and revise presentation related to comments on tax process	2.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Work on 2007 audit fee presentation with J. Simpson.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Correspondence with S. Sheckell, J. Simpson and B. Hamblin regarding Delphi Advisory Code ERP.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Delphi ASQ coordination per J. Nemeroff.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Miscellaneous activities such as providing assistance to engagement team.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Work on ALM's database list per J. Simpson.	1.4			A1
Asher	Kevin F.	KEA	Associate Partner	4/3/2007	Review of audit planning and scope	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Powertrain - Continued review of 1st quarter client assistance package materials.	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Powertrain - Coordination with client relative to timing.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	AHG - Continued review of 1st quarter client assistance package materials.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	AHG - Coordination with client relative to timing.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Packard - Continued review of 1st quarter client assistance package materials.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Packard - Coordination with client relative to timing.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Saginaw - Continued review of 1st quarter client assistance package materials.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Saginaw - Coordination with client relative to timing.	0.1			A1
Hemming Kelley	Jeffrey M. Daniel F.	JMH DFK	Partner Partner	4/3/2007 4/3/2007	Planning activities for Packard audit work Debrief with S. Sheckell, K. Asher and C. Tosto related to tax provision process issues	0.6 0.3			A1 A1
Kelley	Daniel F.	DFK	Partner	4/3/2007	Discuss FTN 48 issues with K. Asher, S. Sheckell, and C. Tosto.	0.3			A1

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Kelley	Daniel F.	DFK	Partner	4/3/2007	Meeting with T. Tamei, B. Sparks, J. Whitson, T. Timko, D. Bayles, J. Williams, S. Sheckell, and C. Tosto regarding year-end observations related to tax provision process	1.4			A1
Kelley	Daniel F.	DFK	Partner	4/3/2007	Discussion with C. Tosto regarding preparation for tax process meeting.	0.8			A1
Krabill	Daniel F.	DFK	Partner	4/3/2007	Preparation for tax process meeting	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/3/2007	Discussion regarding 2007 control testing scoping with D. Bayles.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/3/2007	Work on international coordination.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/3/2007	Preparation of materials for European Controllers conference.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/3/2007	2007 audit planning.	0.5			A1
Sheckell	Steven F.	SFS	Partner	4/3/2007	Prepare fee estimates for 2007 audits	0.6			A1
Sheckell	Steven F.	SFS	Partner	4/3/2007	Quarterly review procedures	2.4			A1
Sheckell	Steven F.	SFS	Partner	4/3/2007	Discuss various planning issues with team	2.1			A1
Simpson	Jamie	JS	Senior Manager	4/3/2007	Preparation of 2007 fee discussion presentation.	3.1			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	1st quarter close meeting	1.0			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	Debrief with S. Sheckell, K. Asher and D. Kelley related to tax provision process issues	0.3			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	Discuss FIN 48 issues with K. Asher, S. Sheckell, and D. Kelley.	0.3			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	Meeting with T. Tamei, B. Sparks, J. Whitson, T. Timko, D. Bayles, J. Williams, S. Sheckell, and D. Kelley regarding year-end observations related to tax provision process	1.4			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	Prep for tax process meeting - discussion with D. Kelley and include comments into presentation	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Correspondence with M. Hatzfeld regarding hours by division/engagement economics schedule.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Work on fee presentation with J. Simpson.	1.5			A1

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Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Work on March fee estimate for the Company per E. Marold.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Correspondence with C. Gregg and J. Simpson regarding AIMS Database.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Correspondence with M. Sakowski regarding MAC Addresses - To Delete	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Work on family tree/hierarchy comparison per J. Simpson.	0.9			A1
Asher Hatzfeld Jr.	Kevin F. Michael J.	KFA MJH	Partner Senior Manager	4/4/2007	Review of audit planning and scope Packard - Planning discussion with C. Zerull and N. Miller related to timing and scope of 1st quarter SAS 100 review.	2.1			A1
				4/4/2007		2.0			A1
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Coordination between E&Y team and Company on GCC and application controls testing	0.7			A1
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Review of company's SOX 404 Plan with D. Bayles and K. St. Romain	1.4			A1
Homer	Kevin John	KJH	Staff	4/4/2007	Entered controls into AWS from Corporate Framework for Treasury cycle and corporate accounting cycle.	2.9			A1
Homer	Kevin John	KJH	Staff	4/4/2007	Entered controls into AWS from the corporate framework for technical accounting and financial systems cycles.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	Preparation of materials for European Controllers conference.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	Meeting with M. Boehm to discuss staffing.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	2007 audit planning.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/4/2007	Packard - Conference call with C. Zenilli and F. Nance to discuss various planning topics for the audit.	1.9			A1
Miller	Nicholas S.	NSM	Manager	4/4/2007	Meeting with D. Bayles, K. St. Romain, K. Asher, S. Sheckell, J. Henning and J. Simpson to discuss 2007 scoping and material weakness remediation plan.	1.2			A1
Pacella	Shannon M.	SMP	Manager	4/4/2007	Attend meeting to discuss all projects that PwC is involved in at Delphi. Attendees include: D. Bayles, J. Henning, D. Wojtyla, J. Samadyhi	2.4			A1
Pacella	Shannon M.	SMP	Manager	4/4/2007	Developing planning materials and testing workplans/matrics based on the updated IT control framework.	6.2			A1
Sheckell	Steven F.	SFS	Partner	4/4/2007	Prepare fee estimates for 2007 audits	1.4			A1
Sheckell	Steven F.	SFS	Partner	4/4/2007	Quarterly review procedures	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/4/2007	Review audit scope and plan with D. Bayles	1.8			A1
Simpson	Jamie	JS	Senior Manager	4/4/2007	Preparation of 2007 fee discussion presentation.	3.1			A1
Simpson	Jamie	JS	Senior Manager	4/4/2007	Discussion with A. Krabill regarding Delphi scoping and remediation.	0.5			A1
Stille	Mark Jacob	MJS	Senior	4/4/2007	Preparation of client assistance listing for GM Applications.	1.2			A1
Stille	Mark Jacob	MJS	Senior	4/4/2007	Preparation of planning memorandum.	2.1			A1
Stille	Mark Jacob	MJS	Senior	4/4/2007	Review of Delphi Control Framework & Internal Audit Presentation, and IA Planning Presentation.	0.9			A1
Stille	Mark Jacob	MJS	Senior	4/4/2007	Discussion with S. Pacella regarding Internal Audit Training presentation, planning memorandum, budget, and CLAs.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with A. Ranney and S. Jackson regarding Delphi Corporation Archive Requirements	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Completion of 2006 Fees vs. NER, Profit % and RP per A. Krabill.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Provide copies of 2007 audit engagement letter on letterhead and fee presentation per S. Sheckell's meeting with T. Timko and B. Thelen.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Review revised Staffing Template per M. Boehm.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with J. Nemeroff regarding E&Y Quality Assessment interviews.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with team regarding E&Y Updated MAC Addresses.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Meeting coordination for engagement team.	0.3			A1
Boehm	Michael J.	MJB	Associate Manager	4/5/2007	Review of bankruptcy news for significant transactions to be investigated in quarterly review.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	DPSS - Review of Aksys memorandum provided by C. Anderson.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Discussed GAMx migration with E. Marold, N. Miller, A. Ranney and A. Krabill	1.8			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Preparation of preliminary planning documentation.	2.1			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Preparation of staffing template.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Discussion with E. Marold, M. Kearns and N. Miller regarding staffing template.	1.4			A1
Cash	Kevin L.	KLC	Partner	4/5/2007	Meeting with D. Bayles, B. Thelen and S. Sheckell re Internal Audit involvement in testing and strategy for 2007	1.4			A1
Hornor	Kevin John	KJH	Staff	4/5/2007	Using the corporate control framework, associated corporate controls entered into AWS to what could go wrongs to ensure all risks are covered.	3.7			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	AHG - Updating staffing template	1.4			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	Powertrain - Updating staffing templates	2.2			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	Powertrain - Updating Q1 PBC List	1.3			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	Powertrain - Providing assistance and walking O. Saimoua through Q1 Procedures.	1.2			A1



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Kearns	Matthew R.	MRK	Senior	4/5/2007	Powertrain - Updating and preparing PowerPoint Presentation for meeting with PT Finance Manager and AFD on 5/21.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Discussion regarding 2007 control testing scoping with D. Bayles.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Preparation of materials for Asian Controllers conference.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Preparation of materials for European Controllers conference.	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Meeting with M. Boehm to discuss staffing.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	2007 audit planning.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Q1 FAS 5 review meeting with J. Williams, J. Montgomery, S. Sheckell, J. Papelian and M. Loeb.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Preparation for Q1 FAS 5 review meeting with J. Williams, J. Montgomery, S. Sheckell, J. Papelian and M. Loeb.	0.9			A1
Marold	Erick W.	EWM	Senior	4/5/2007	Attended SAP Inventory meeting with N. Miller, E. Marold and G. Patrick.	0.9			A1
Marold	Erick W.	EWM	Senior	4/5/2007	Prepared an agenda for our meeting with G. Patrick to discuss 2007 physical inventory reports.	1.4			A1
Marold	Erick W.	EWM	Senior	4/5/2007	Prepared a Q1 06 vs. Q1 07 template for quarterly review procedures based on feedback from N. Miller and J. Henning.	2.4			A1
Marold	Erick W.	EWM	Senior	4/5/2007	Updated TDPE documents based on notes from the TDPE meeting.	3.3			A1
Miller	Nicholas S.	NSM	Manager	4/5/2007	Follow-up with G. Patrick in regards to our needs related to the API test count tie-out.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/5/2007	Meeting with G. Patrick and E. Marold to discuss the API process.	1.9			A1
Pacella	Shannon M.	SNM	Manager	4/5/2007	Attend meeting with B. Garvey, D. Bayles, B. Thelan, K. Cash, S. Sheckell, J. Piazza to discuss 2007 IAS Plan.	1.1			A1
Pacella	Shannon M.	SNM	Manager	4/5/2007	Developing planning materials and testing workplans/matrices based on the updated IT control framework.	3.2			A1

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Pacella	Shannon M.	SMP	Manager	4/5/2007	Prepare email to be sent to the E&Y Singapore, E&Y Pamalona, and E&Y Hungary to understand scope and extent of procedures to be performed.	0.6			A1
Ranney	Amber C.	ACR	Senior	4/5/2007	Pulling together items for the CBK knowledge repository.	0.7			A1
Ranney	Amber C.	ACR	Senior	4/5/2007	Discussing approach for setting up 2007 audit engagement on GAMx with N. Miller, E. Marold, M. Boeltn and A. Krabill.	1.1			A1
Ranney	Amber C.	ACR	Senior	4/5/2007	Meeting with M. Fawcett, C. Adams, R. Reimink and J. Volek to discuss the 2007 Corporate Control Framework.	1.2			A1
Ranney	Amber C.	ACR	Senior	4/5/2007	Creating the Corporate Q1 PBC list.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/5/2007	Meeting with B. Schulze to walk through the updated 2006 AHG control environment.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	4/5/2007	Attended a planning event for AHG audit.	0.6			A1
Sheckell	Steven F.	SFS	Partner	4/5/2007	Drafted the Q1 AHG PBC List	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/5/2007	Prepare fee estimates for 2007 audit	0.6			A1
Sheckell	Steven F.	SFS	Partner	4/5/2007	Quarterly review procedures	2.1			A1
Stille	Mark Jacob	MJS	Senior	4/5/2007	Discuss various planning issues with team	2.9			A1
Stille	Mark Jacob	MJS	Senior	4/5/2007	Preparation of client assistance listing for GM Applications.	0.3			A1
Stille	Mark Jacob	MJS	Senior	4/5/2007	Preparation of Delphi 2007 IT Budget.	1.6			A1
Stille	Mark Jacob	MJS	Senior	4/5/2007	Preparation of Internal Audit Training presentation for application walkthroughs/documentation.	4.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Correspondence with A. Krabill regarding Controller's conference slides.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Correspondence with A. Krabill regarding PwC Letter.	0.1			A1
Krabill	Aaron J.	AJK	Manager	4/6/2007	2007 audit scoping review of materials.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	Review of internal audit reports and bankruptcy news.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	Preparation of materials for Asian Controllers conference.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	Preparation of materials for European Controllers conference.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/6/2007	Meeting with E. Marold, A. Ranney, N. Miller, M. Boehm and A. Krabill to discuss GAMx migration approach.	1.3			A1
Marold	Erick W.	EWM	Senior	4/6/2007	Reviewed the consolidated client assistance request.	1.1			A1
Ranney	Amber C.	ACR	Senior	4/6/2007	Creating the Corporate Q1 PBC list.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Correspondence with K. Asher regarding Delphi 2006 Fees vs. NER, Profit % and RP.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Correspondence with C. Tosto regarding Brazil pre-approval.	0.2			A1
Boehm	Michael J.	MJB	Associate Manager	4/9/2007	DPSS - Discussion with A. Krabill regarding Carquest accounting memorandum.	0.5			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	DPSS - Review of Carquest accounting memo and related agreements.	2.1			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	Preparation of AWS file for GAMx migration.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	Preparation of correspondence to A. Krabill regarding quarterly review rep letter.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	Preparation of Q1 rep letter	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/9/2007	Preparation of E&Y slide presentation for the European Controllers Conference.	2.4			A1
Marold	Erick W.	EWM	Senior	4/9/2007	Reviewed the corporate framework for the expenditure cycle and provided comments.	2.6			A1
Marold	Erick W.	EWM	Senior	4/9/2007	Reviewed the corporate framework for the revenue cycle and provided comments.	2.6			A1
Marold	Erick W.	EWM	Senior	4/9/2007	Reviewed the corporate framework related to the fixed asset process and provided comments.	2.8			A1
Miller	Nicholas S.	NSM	Manager	4/9/2007	Planning for 2007 audit, including assessing controls to test.	3.8			A1
Miller	Nicholas S.	NSM	Manager	4/9/2007	Preparation of slide deck for divisional debrief meetings with AFD.	1.0			A1
Ranney	Amber C.	ACR	Senior	4/9/2007	Preparing the Corporate audit program in AWS for migration to GAMx.	1.4			A1
Ranney	Amber C.	ACR	Senior	4/9/2007	Reviewing control associations to risks in the AWS file in preparation of migration to GAMx.	4.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Preparation of packages to various Delphi contacts containing Accounting & Auditing News materials per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Correspondence with A. Menh regarding AIMS database for Delphi contacts.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Miscellaneous activities such as providing assistance to engagement team.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Correspondence with Brazil and D. Kelley regarding Brazil pre-approval.	0.3			A1
Boehn	Michael J.	MJB	Associate Manager	4/10/2007	Review of divisional control framework - preparation of related comments for management accordingly.	3.1			A1
Boehn	Michael J.	MJB	Manager	4/10/2007	GAMx conference call with A. Krabill, A. Ranney and E. Marold.	0.7			A1
Boehn	Michael J.	MJB	Manager	4/10/2007	Preparation of AWS file for GAMx migration.	1.7			A1
Boehn	Michael J.	MJB	Manager	4/10/2007	Prepared correspondence to J. Williams regarding Q1 rep letter.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/10/2007	Attendance at Delphi European Controller's Conference at Delphi HQ in Paris. In attendance, T. Tinko, T. Tanner, D. Bayles, European Country Controllers, European Finance Directors and others from the Delphi European Headquarters.	8.5			A1
Marold	Erick W.	EWM	Senior	4/10/2007	Reviewed the corporate framework for the financial reporting process and provided comments accordingly.	2.6			A1
Marold	Erick W.	EWM	Senior	4/10/2007	Reviewed the corporate framework for the inventory process and provided comments accordingly.	2.8			A1
Marold	Erick W.	EWM	Senior	4/10/2007	Reviewed the corporate framework for the treasury cycle and provided comments accordingly.	2.6			A1
Miller	Nicholas S.	NSM	Manager	4/10/2007	Review of the 2007 divisional framework to identify key controls to test, and to provide feedback to management.	3.8			A1
Miller	Nicholas S.	NSM	Manager	4/10/2007	Planning for 2007 audit, including assessing controls to test.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/10/2007	Work on developing planning documentation.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/10/2007	Discussion with M. Stille regarding planning documentation.	0.8			A1
Ranney	Amber C.	ACR	Senior	4/10/2007	Reviewing control associations to risks in the AWS file in preparation of migration to GAMx.	5.6			A1
Stille	Mark Jacob	MJS	Senior	4/10/2007	Discussion to go over budget template for 2007 with S. Pacella.	1.1			A1
Stille	Mark Jacob	MJS	Senior	4/10/2007	Preparation of 2007 TSRS budget for Delphi.	7.0			A1
Aquino	Heather	HRA	Client	4/11/2007	Correspondence with A. Krabill regarding T. Tinko meeting presentation in March.	0.4			A1
Aquino	Heather	HRA	Serving Associate	4/11/2007	Correspondence with J. Henning regarding Qtrly. Div. Mtg changes; update calendar accordingly.	0.3			A1
Aquino	Heather	HRA	Client	4/11/2007	Correspondence with S. Jackson regarding Delphi eRoom.	0.2			A1
Boehm	Michael J.	MJB	Associate Manager	4/11/2007	Input of controls from divisional framework into AWS engagement and association to appropriate WCGW's.	3.2			A1
Boehm	Michael J.	MJB	Manager	4/11/2007	Preparation of AWS file for GAMx migration.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	4/11/2007	Thermal - Review draft memorandum re: CHC warranty for 1st qtr.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/11/2007	Attendance at Delphi European Controller's Conference at Delphi HQ in Paris. In attendance, T. Tinko, T. Tamer, D. Bayles, European Country Controllers, European Finance Directors and other from the Delphi European Headquarters.	8.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/11/2007	Conference call with A. Ranney, M. Boehm and E. Marold regarding GAMx implementation.	0.6			A1
Marold	Erick W.	EWM	Senior	4/11/2007	Reviewed the corporate framework for the tooling cycle and provided comments accordingly.	2.6			A1
Marold	Erick W.	EWM	Senior	4/11/2007	Updated the AWS file to reflect the revised corporate framework for the expenditure and fixed asset cycle.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/11/2007	Updated the AWS file to reflect the revised corporate framework for the inventory and revenue cycle.	2.6			A1
Miller	Nicholas S.	NSM	Manager	4/11/2007	Review of the 2007 divisional framework to identify key controls to test and to provide feedback to management.	3.9			A1
Miller	Nicholas S.	NSM	Manager	4/11/2007	Planning for 2007 audit, including assessing controls to test.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/11/2007	Work on developing planning documentation.	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/11/2007	Discussion with M. Stille regarding planning documentation.	0.4			A1
Ramney	Amber C.	ACR	Senior	4/11/2007	Preparing the Corporate audit program in AWS for migration to GAMx.	8.1			A1
Stille	Mark Jacob	MJS	Senior	4/11/2007	Preparation of estimated IT Hours letter for 2007.	0.7			A1
Stille	Mark Jacob	MJS	Senior	4/11/2007	Preparation of on reliance of work of IA-Others template for 2007.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with S. Maky and J. Henning regarding Thermal - Follow up to February 15th DOM Meeting - Debrief with EY.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Review and organization of Delphi team server.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with A. Krabill and B. Moran regarding Delphi eRoom - Next Steps.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with K. Asher, S. Sheckell and J. Henning regarding Executive Availability - July 16-18.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Discussion with J. Simpson regarding status of pre-approval, billings, and other items in transition.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Review and update 2007 pre-approvals in preparation for meeting with J. Simpson and N. Miller.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/12/2007	DPSS - Conference call with C. Anderson and B. Eichenlaub regarding Carquest and Aksys Q1 memoranda.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	DPSS - Review of Q1 Carquest memorandum.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	Input of controls from divisional framework into AWS engagement and association to appropriate WCGW's.	1.9			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	Preparation of AWS file for GAMx migration.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	Review of View 8a in AWS to evaluate linkage of controls to appropriate WCGW's prior to GAMx migration.	2.3			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	Revised Q1 rep letter based on new template.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	4/12/2007	Segregate workplan into work responsibilities by staffing level	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/12/2007	Conference with C. Anderson and M. Boehm to discuss Q1 DPSS accounting memos.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/12/2007	Attendance at Delphi European Controller's Conference at Delphi HQ in Paris. In attendance, T. Timko, T. Tamer, D. Bayles, European Country Controllers, European Finance Directors and other from the Delphi European Headquarters.	8.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/12/2007	Travel time from Paris to Prague for meeting at Accenture Prague.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/12/2007	Review of the Q1 representation letter.	0.4			A1
Marold	Erick W.	EWM	Senior Manager	4/12/2007	Cleared RADAR diagnostic report comments related to the GAMx conversion file.	2.8			A1
Marold	Erick W.	EWM	Senior	4/12/2007	Updated the AWS file to reflect the revised corporate framework for the tooling and treasury cycle.	2.6			A1
Marold	Erick W.	EWM	Senior	4/12/2007	Updated the AWS file to reflect the revised corporate framework for the treasury and financial reporting cycle.	2.6			A1
Miller	Nicholas S.	NSM	Manager	4/12/2007	Review of controls and WCGW's in planning for the 2007 audit.	3.1			A1
Miller	Nicholas S.	NSM	Manager	4/12/2007	Review of the 2007 divisional framework to identify key controls to test and to provide feedback to management.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/12/2007	Work on developing planning documentation.	0.9			A1
Pacella	Shannon M.	SMP	Manager	4/12/2007	Discussion with M. Stille regarding planning documentation.	0.6			A1
Ranney	Amber C.	ACR	Senior	4/12/2007	Preparing the Corporate audit program in AWS for migration to GAMx.	7.6			A1
Smith	Carolyn E.	CES	Staff	4/12/2007	Review workplan developed by J. Hegelmann for 1st quarter audit.	0.8			A1
Stille	Mark Jacob	MJS	Senior	4/12/2007	Gap analysis between Delphi Control Framework and E&Y primary controls.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Correspondence with J. Simpson regarding J. Garrett's extension.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Miscellaneous activities such as providing assistance to engagement team.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Organization of 2007 internal audit reports.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Meeting with J. Simpson and N. Miller to discuss items in transition (billing, pre-approvals, independence procedures, etc.).	1.2			A1
Boehn	Michael J.	MJB	Manager	4/13/2007	DPSS - Reviewed correspondence from B. Eichenlaub regarding Carquest rebate accounting.	0.4			A1
Boehn	Michael J.	MJB	Manager	4/13/2007	DPSS - Review of FAS 5 summary provided by C. Anderson.	0.8			A1
Boehn	Michael J.	MJB	Manager	4/13/2007	E&S - Call with R. Hofmann regarding CARS system.	0.2			A1
Boehn	Michael J.	MJB	Manager	4/13/2007	E&S - Status update call with E. Marold, R. Hofmann, and M. McWhorter.	0.5			A1
Boehn	Michael J.	MJB	Manager	4/13/2007	Call with M. Fawcett regarding CARS system.	0.2			A1
Boehn	Michael J.	MJB	Manager	4/13/2007	Association of controls to test of control program in preparation for GAMx conversion.	2.9			A1
Boehn	Michael J.	MJB	Manager	4/13/2007	Preparation of AWS file for GAMx migration.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/13/2007	Meeting in Prague with D. Bayles, M. Massina, B. Decker, F. Deguelde, M. Gyrk and various Accenture representatives to discuss the processes at the Prague shared service center and related controls.	7.5			A1
Marold	Erick W.	EWM	Senior	4/13/2007	E&S - Attended the status update call.	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/13/2007	Call with J. Simpson and H. Aquino to discuss the independence and pre-approval procedures to be performed quarterly.	1.3			A1
Miller	Nicholas S.	NSM	Manager	4/13/2007	Review of the quarterly independence checklist in preparation of the Q1 procedures.	1.9			A1
Pacella	Shannon M.	SMP	Manager	4/13/2007	Work on developing planning documentation.	2.9			A1
Pacella	Shannon M.	SMP	Manager	4/13/2007	Discussion with M. Stille regarding planning documentation.	0.9			A1
Pacella	Shannon M.	SMP	Manager	4/13/2007	Meeting with B. Garvey to discuss proposed IAS assistance for the 2007 audit.	1.2			A1
Ranney	Amber C.	ACR	Senior	4/13/2007	Preparing the Corporate audit program in AWS for migration to GAMx.	4.9			A1
Ranney	Amber C.	ACR	Senior	4/13/2007	Setting up the 2007 Delphi engagement file in GAMx.	1.1			A1
Stille	Mark Jacob	MIS	Senior	4/13/2007	Discussion with S. Pacella regarding gap analysis of Delphi control framework to E&Y primary controls.	1.3			A1
Stille	Mark Jacob	MIS	Senior	4/13/2007	Extracting data from SAP for Q1 NSJE CAAT's & putting together instructions.	1.8			A1
Stille	Mark Jacob	MIS	Senior	4/13/2007	Updating of testing templates based on revised control framework.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Coordination of obtaining Latest ViewPoints from Audit Committee Leadership Summit meeting for client distribution.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Miscellaneous activities such as providing assistance to engagement team.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with N. Miller regarding example communication to teams regarding pre-approval.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with N. Miller regarding Pre-Approval: Delphi Automotive Systems (Thailand) Ltd.	0.1			A1
Boehm	Michael J.	MTB	Manager	4/16/2007	DPSS - Review of correspondence between Delphi and XM provided by C. Anderson.	0.2			A1
Boehm	Michael J.	MTB	Manager	4/16/2007	DPSS - Review of FAS 5 summary provided by C. Anderson.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/16/2007	Discussed set-up of GAMx file with E.R. Simpson.	0.6		A1	
Boehm	Michael J.	MJB	Manager	4/16/2007	Preparation of GAMx file	4.2		A1	
Cash	Kevin L.	KLC	Partner	4/16/2007	Discussion with S. Pacella re plans for 2007 audit	0.4		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	AHG Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.1		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.9		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	Powertain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.2		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	Planning session with M. Kearns, O. Saimoua and M. Rothmund re AHG Q1, planning, interim and year-end audit approach discussion.	2.3		A1	
Kearns	Matthew R.	MRK	Senior	4/16/2007	AHG - Participating in a pre-planning/staffing meeting for AHG.	1.2		A1	
Kearns	Matthew R.	MRK	Senior	4/16/2007	Powertain - Participating in a pre-planning/staffing meeting	1.3		A1	
Kearns	Matthew R.	MRK	Senior	4/16/2007	Powertain - Preparing staffing schedule for 2007	1.2		A1	
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Powertain audit Preparation for meeting with T. Tinko to discuss follow-up items from the European Controller's conference.	0.5		A1	
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Meeting with T. Tinko to discuss follow-up items from the European Controller's conference.	0.9		A1	
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Meeting with S. Sheckell to discuss various 2007 audit planning matters.	0.8		A1	
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Meeting with A. Kulikowski to discuss various Q1 10-Q disclosure matters.	0.9		A1	
Marold	Erick W.	EWB	Senior	4/16/2007	Entered PM & TE information from TDPE into GAMx.	1.8		A1	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/16/2007	Entered UBT information from TDPE into GAMx	1.3			A1
Marold	Erick W.	EWM	Senior	4/16/2007	Met with A. Krabill and N. Miller to discuss feedback to Delphi regarding the revenue, inventory, and expenditure control cycles.	2.3			A1
Marold	Erick W.	EWM	Senior	4/16/2007	Attended the Q1 environmental update meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	4/16/2007	Reviewed documentation provided to E&Y for the 4/17 environmental meeting.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/16/2007	Meeting with G. Lee to discuss the documentation of the Company's Q1 hedges.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/16/2007	Meeting with A. Krabill and E. Marold to discuss comments on the divisional framework.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/16/2007	Planning work completed in the new GAMx file.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/16/2007	Preparation of email correspondence to B. Garvey to discuss IAS reliance strategy and scheduling upcoming IAS training session with E&Y.	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/16/2007	Meeting with M. Harris to discuss E&Y planning/scoping status and timing for fieldwork.	0.5			A1
Pacella	Shannon M.	SMP	Manager	4/16/2007	Prepared email to be sent to the statutory audit teams for information re: IT scope.	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/16/2007	Prepare/review 2007 audit planning documentation.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	4/16/2007	AHG planning session with M. Kearns, O. Saimoua and M. Hatzfeld re AHG Q1, planning, interim and year-end audit approach discussion.	4.4			A1
Sheckell	Steven F.	SFS	Partner	4/16/2007	Q1 review procedures	3.9			A1
Sheckell	Steven F.	SFS	Partner	4/16/2007	Planning for international site visits to Asia	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/16/2007	Mapped substantive audit procedures to PSP's in GAMx	10.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Correspondence with Netherlands team regarding eRoom for best practices, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Miscellaneous activities such as providing assistance to engagement team.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Coordination of new internal audit reports received - logged accordingly.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Correspondence with S. Pacella and M. Sakowski regarding E&Y New MAC Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Meeting with B. Moran, S. Jackson and A. Krabill regarding Delphi eRoom.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Formatting of FIN 48 1st quarter summary spreadsheet per A. Krabill.	0.4			A1
Barber	Keith A.	KAB	Senior	4/17/2007	Researched SAP data extraction errors for FY07 Q1 procedures.	2.1			A1
Barber	Keith A.	KAB	Senior	4/17/2007	SAP data extraction errors for FY07 Q1 procedures.	3.2			A1
Boehm	Michael J.	MJB	Manager	4/17/2007	DPSS - Researched APB 29 and provided applicable guidance to R. Nedadur.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/17/2007	DPSS - Review of correspondence between Delphi and XM provided by C. Anderson.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/17/2007	Discussed set-up of GAMx file with E.R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/17/2007	Preparation of GAMx file	4.6			A1
Hatzfeld Jr.	Michael J.	MJB	Senior Manager	4/17/2007	AHG - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.9			A1
Hatzfeld Jr.	Michael J.	MJB	Senior Manager	4/17/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.1			A1
Hatzfeld Jr.	Michael J.	MJB	Senior Manager	4/17/2007	Powetrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Status update meetings with team re: planning activities, Q1 issues and timing	1.4			A1
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Packard - Finalize timing and procedures relative to quarterly review	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Review of divisional framework.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Meeting with E. Marold, H. Aquino, S. Jackson and B. Moran to discuss the E-Room tool to be used for international coordination and pre-approval of services.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Preparation for Q1 environmental meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Q1 environmental meeting, in attendance S. Sheckell, E. Marold, Delphi legal, accounting and facilities personnel.	1.2			A1
Marold	Erick W.	EWM	Senior	4/17/2007	Reviewed the 2006 Asia SRM's and prepared a presentation for the May Asia Controllers meeting.	3.1			A1
Marold	Erick W.	EWM	Senior	4/17/2007	Met with N. Miller and K. St. Romain to discuss our comments related to the revenue, expenditure and inventory control cycles.	3.1			A1
Marold	Erick W.	EWM	Senior	4/17/2007	Documented our observations from the Q1 environmental meeting.	1.8			A1
Miller	Nicholas S.	NSM	Manager	4/17/2007	Finalize review of divisional control framework in preparation for meeting with the client.	1.7			A1
Miller	Nicholas S.	NSM	Manager	4/17/2007	Meeting with K. St. Romain and E. Marold to discuss the divisional control framework.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/17/2007	Meeting with A. Krabill to discuss next steps for working with statutory audit teams to identify applications in scope.	0.2			A1
Pacella	Shannon M.	SMP	Manager	4/17/2007	Call with K. Cash to discuss identification of key controls, reliance on internal audit and internal audit responsibilities in conversion activities.	0.6			A1
Sheckell	Steven F.	SFS	Partner	4/17/2007	Environmental update	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/17/2007	Q1 review procedures	2.9			A1
Sheckell	Steven F.	SFS	Partner	4/17/2007	Planning for international site visits to Asia	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/17/2007	Mapped substantive audit procedures to PSP's in GAMx.	9.0			A1
Aquino	Heather	HRA	Client Servicing Associate	4/18/2007	Correspondence with B. Hamblin regarding Delphi Hours, SER, Expenses report through April 13, 2007.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with M. Sakowski and B. Moran regarding E&Y T-1 Line Request.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with T. Bishop, J. Henning, K. Asher and S. Sheckell regarding Executive Availability - July 16-18	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of eRoom Flow Chart.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with A. Krabill regarding Statutory Audit of Delphi Turkey (inquiries).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to intl locations regarding IT Scope for the Delphi Statutory Legal Entities per A. Krabill.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/18/2007	DPSS - Call with R. Nedatur to discuss Q1 procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/18/2007	Discussed set-up of GAMx file with E.R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/18/2007	Preparation of GAMx file	1.2			A1
Hartfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	AHG Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.8			A1
Hartfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Powertrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Responding to international e-mails regarding statutory audit issues and other international coordination matters.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Meeting with A. Brazier to discuss Q1 accounting topics.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Meeting with D. Bayles to discuss 2007 internal control testing approaches.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Review of initial GAMx transfer.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Review of current version of the Q1 10Q	0.7			A1
Marold	Erick W.	EWM	Manager Senior	4/18/2007	Met with K. St. Romain and N. Miller to discuss controls related to the tooling framework and to discuss managements responses to our previous feedback.	2.2			A1
Marold	Erick W.	EWM	Senior	4/18/2007	Met with K. St. Romain and N. Miller to discuss the fixed asset, treasury and financial reporting control framework.	3.1			A1
Marold	Erick W.	EWM	Senior	4/18/2007	Reviewed a draft of Delphi's 2007 Q1 cash flow statement.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Draft of communication to the team in regards to the appropriate codes to use to charge their time.	0.5			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Meetings with K. St Romain and E. Marold to discuss the divisional control framework.	3.5			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Review of the Company's responses to our comments on the divisional framework.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Completion of planning procedures, including update of entity level controls in GAMx for the 2007 audit.	0.5			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Finalize meeting time for divisional president meeting with J. Spencer.	0.1			A1
Pacella	Shannon M.	SMP	Manager	4/18/2007	Discuss with L. Diegel resourcing needs for Delphi audit.	0.5			A1
Sheckell	Steven F.	SFS	Partner	4/18/2007	Q1 review procedures	1.8			A1
Sheckell	Steven F.	SFS	Partner	4/18/2007	Planning for international site visits to Asia	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/18/2007	Mapped substantive audit procedures to PSPs in GAMx.	5.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Begin preparation of budget status through 4/13 per M. Hatzfeld.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Correspondence with S. Pacella regarding Total Hours by Division through March 2nd.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Begin preparation of Asia itinerary per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Communication regarding E&Y T-1 Line Request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Coordination of new internal audit reports received - logging accordingly.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Correspondence with A. Krabill regarding eRoom flowchart.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Preparation of Asia agenda per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Revisions to eRoom flowchart per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Correspondence with N. Miller regarding pre-approval requests.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Review and print all new pre-approval documentation received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Updates to 2007 pre-approval log for new pre-approvals received.	0.3			A1
Asher	Kevin F.	KFA	Partner	4/19/2007	Review of audit planning audit scope information	2.1			A1
Asher	Kevin F.	KFA	Partner	4/19/2007	Review of the 1st quarter representation letter	1.2			A1
Asher	Kevin F.	KFA	Partner	4/19/2007	Review of the 2007 audit engagement letter	1.4			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Conference call with C. Failer regarding Delphi staffing changes.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Prepared staffing matrix for Delphi consolidated audit in preparation of phone call with C. Failer.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Discussed planning slide deck for Asia Pacific region with A. Krabill and S. Sheckell.	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/19/2007	Discussed set-up of GAMx file with E.R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Preparation of GAMx file	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	AHG - preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Powerttrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Responding to international e-mails regarding statutory audit issues and other international coordination matters.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Conference call with R. Jobe, S. Sheckel and E. Marold regarding the DASA audit.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Review of 2007 planning information.	1.6			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Time spent finalizing staffing for certain divisions.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Begin the required procedures for Q1 for independence.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Review of engagement letter for services to be provided in Spain.	1.0			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Meeting with K. St. Romain and E. Marold to discuss the divisional tooling control framework.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Time spent planning for the 2007 audit.	1.8			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Time spent with Thermal IT manager attempting to get connectivity for the audit.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Thermal: Call with B. Kolb to prepare for the Q1 Thermal procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	4/19/2007	Assist M. Stille in preparation of GAMx file.	2.5			A1
Pacella	Shannon M.	SMP	Manager	4/19/2007	Create planning board to secure resources for audit through February 2008.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/19/2007	Prepare/review 2007 audit planning documentation.	3.5			A1
Pacella	Shannon M.	SMP	Manager	4/19/2007	Provide Turkey team planning/summary documentation to assist in statutory audit requirements.	0.2			A1
Sheckell	Steven F.	SFS	Partner	4/19/2007	Quarterly review procedures	3.9			A1
Sheckell	Steven F.	SFS	Partner	4/19/2007	Meeting with T. Timko to discuss various quarterly matters	1.4			A1
Sheckell	Steven F.	SFS	Partner	4/19/2007	Coordination for Asia Pacific visit	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2007	Added work program for entity level controls	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2007	Ensured control descriptions brought over from AWS and new framework were complete	2.7			A1
Stille	Mark Jacob	MIS	Senior	4/19/2007	Discussion with S. Pacella regarding Delphi control framework, GAMx preparation, and timing of walkthroughs.	0.9			A1
Stille	Mark Jacob	MIS	Senior	4/19/2007	Time spent putting applications in GAMx, associating significant processes to applications, and updating Technology Summary.	5.3			A1
Stille	Mark Jacob	MIS	Senior	4/19/2007	Updating test templates based on revised Delphi control framework.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Correspondence regarding outstanding Delphi Security badges.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Correspondence with N. Winn regarding supplies for our engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Boehm	Michael J.	MJB	Manager	4/20/2007	DPSS - Discussed Carquest memo with A. Krabill and S. Sheckell	0.8			A1
Boehm	Michael J.	MJB	Manager	4/20/2007	E&S - Status update/Q1 preparation call with R. Hofmann.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/20/2007	Discussed planning slide deck for Asia Pacific region with A. Krabill and S. Sheckell.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MIJ	Manager	4/20/2007	Preparation of slide deck for Asia Pacific Planning Meeting.	2.8			A1
Boehm	Michael J.	MIJ	Manager	4/20/2007	Preparation of GAMx file	1.2			A1
Hartfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	AHG Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.9			A1
Hartfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.2			A1
Hartfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	Powerttrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/20/2007	Thermal - Review of CVC memo and Qtrly status	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Review of 2007 internal audit reports.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Meeting with A. Brazier to discuss current Q1 accounting topics.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Preparation for Q1 E&S quarterly review procedures.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Review of pre-approval requests.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Discussion of Q1 accounting matters with J. Volek.	0.8			A1
Marold	Erick W.	EWI	Senior	4/20/2007	Met with S. Jackson, B. Moran, H. Aquino and A. Krabill to discuss Delphi's implementation of the eRoom.	1.3			A1
Marold	Erick W.	EWI	Senior	4/20/2007	Updated controls in GAMx to reflect complete wording from managements control framework.	2.1			A1
Marold	Erick W.	EWI	Senior	4/20/2007	Met with K. Barber to discuss Q1 journal entry testing (i.e. in-scope locations, timing, filters, etc.).	1.6			A1
Miller	Nicholas S.	NSM	Manager	4/20/2007	Completions of quarterly procedures related to derivatives.	0.9			A1
Miller	Nicholas S.	NSM	Manager	4/20/2007	Review of pre-approvals for work performed in Spain.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/20/2007	Review of the draft PCAOB standards in order to assess how they will impact 2007 audit procedures.	2.9			A1
Miller	Nicholas S.	NSM	Manager	4/20/2007	Review of the inherent, significant, fraud and business risks included in GAMx.	3.2			A1
Sheckell	Steven F.	SFS	Partner	4/20/2007	Quarterly review procedures	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Created reclass summary sheet for Cash Flows	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Documented cash flow summary based on discussion with client	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Met w/ E. Marold regarding work necessary on cash flows	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Met with B. Smith to review Cash Flow support	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Reviewed Q1 Cash Flow Statement and determine items to follow-up on.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Added significant risks and business risk and relevant assertions to GAMx	0.6			A1
Stille	Mark Jacob	MIS	Senior	4/20/2007	Completion of design of test procedures for controls for manage change, logical access, and operations for applications in GAMx.	3.1			A1
Stille	Mark Jacob	MIS	Senior	4/20/2007	Completion of IT Complexity screen in GAMx.	0.4			A1
Stille	Mark Jacob	MIS	Senior	4/20/2007	Creating and mapping key controls for manage change, logical access, and operations to applications in GAMx.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Coordination of new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with T. Bishop regarding Audit Committee Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Coordination of new Access Badge Request Forms.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence regarding E&Y New MAC Address received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with J. Henning and T. Griffin regarding E&Y Discussion at E&S.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with N. Miller regarding network access at Thermal.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with N. Wallace, L. Schwandt and A. Ranney regarding Delphi Board Minutes and Corporate Governance Meeting Minutes.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with S. Sheckell and J. Hasse regarding 2007 Asia Pacific Internal Control Conference.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with T. Manire regarding Asia Travel arrangements for S. Sheckell/K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Miscellaneous activities such as providing assistance to engagement team.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Work on updates to Asia itinerary per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Review pre-approval correspondence received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with Argentina regarding France contacts.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with B. Moran regarding Delphi eRoom Pre-Approval Database.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with J. Henning and K. Asher regarding Thermal Qtrly close meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with S. Pacella regarding IT Scope for the Delphi Statutory Legal Entities.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Updates to IT Scope for the Delphi Statutory Legal Entities per template received.	0.3			A1
Boehm	Michael J.	MJB	Associate Manager	4/23/2007	Finalized Asia-Pacific Planning Meeting slide deck based on comments provided by S. Sheckell.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/23/2007	Review of GAAP Checklist	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/23/2007	Review 10Q and prepared comments accordingly.	1.6		A1	
Cash	Kevin L.	KLC	Partner	4/23/2007	Meeting with D. Bayles, B. Garvey, M. Harris and S. Pacella re 404 scoping for 2007 and planning efforts	1.7		A1	
Cash	Kevin L.	KLC	Partner	4/23/2007	Review of IT General Controls planning and budget information with S. Pacella	2.2		A1	
Chamorro	Destiny D.	DDC	Staff	4/23/2007	Steering-Discussed workplan for quarterly procedures with G. Imberger.	1.1		A1	
Ciungu	Roxana M.	RMC	Staff	4/23/2007	Document business process understanding for GM	1.8		A1	
Ciungu	Roxana M.	RMC	Staff	4/23/2007	Met with R. Hearn and Jon to go over the business process understanding	2.3		A1	
Ciungu	Roxana M.	RMC	Staff	4/23/2007	Revised the GM walkthroughs into the 2007 format	1.4		A1	
Ciungu	Roxana M.	RMC	Staff	4/23/2007	Reviewed 2006 GM walkthroughs	1.6		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/23/2007	Saginaw - Meeting with J. Perkins to discuss significant Q1 issues.	1.4		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/23/2007	Saginaw - Review of client prepared Q1 client assistance package information.	2.8		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/23/2007	Saginaw - Review of Q1 technical accounting memorandum.	2.4		A1	
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Call to A. Krabill re: scoping for FIN48 audit	0.1		A1	
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Preparation of e-mail to A. Krabill re: contact person for FIN48 binders	0.1		A1	
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Preparation of email to D. Kelley re: questions and status update	0.2		A1	
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Correspondence with C. Smith regarding status update.	0.1		A1	
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Planning for timing of E&S quarterly review and Presidents Session	0.6		A1	
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Plan for Powertrain quarterly review	0.6		A1	
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Thermal - Participation in quarterly financial review session	3.0		A1	
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Review Thermal quarterly financial review materials and prepare for presentation	1.4		A1	
Hornet	Kevin John	KJH	Staff	4/23/2007	Completed liabilities subject to compromise comparison for our Q1 review.	2.9		A1	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Homer	Kevin John	KJH	Staff	4/23/2007	Discussion with E. Marold to go over liabilities subject to compromise review.	0.3			A1
Homer	Kevin John	KJH	Staff	4/23/2007	Pulled listing using Hyperion of all consolidating journal vouchers booked as of the end of Q1.	0.9			A1
Homer	Kevin John	KJH	Staff	4/23/2007	Sent follow-up questions to J. Lamb regarding fluctuation explanations needed for liabilities subject to compromise accounts.	0.4			A1
Homer	Kevin John	KJH	Staff	4/23/2007	Ran queries in Hyperion to obtain liabilities subject to compromise account balances as of 3/31/07 and 12/31/06 to be used for our Q1 review procedures.	1.9			A1
Homer	Kevin John	KJH	Staff	4/23/2007	Meeting with N. Miller to go over Q1 review areas and procedures.	0.4			A1
Homer	Kevin John	KJH	Staff	4/23/2007	Packard Audit: completed physical inventory observation documentation for observation completed for wave 1b at plant 11.	1.2			A1
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion held with B. Prueter on 2006 deficiencies still on deficiency tracker of Delphi Saginaw.	0.9			A1
Imberger	Guido	GI	Senior Manager	4/23/2007	Develop procedures to be performed by team for Q1 review purposes at Delphi Saginaw.	1.1			A1
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion with B. Prueter, P. O'Bee, and L. Briggs regarding the timeline to proceed on Q1.	0.3			A1
Imberger	Guido	GI	Senior Manager	4/23/2007	Review information received for Q1 review procedures at Delphi Saginaw.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/23/2007	Review of FAS 5 legal summary for the Q1 review.	1.2			A1
Marold	Erick W.	EW	Senior	4/23/2007	Prepared an analysis of OH costs capitalized in finished goods as of 12/31/2006.	2.7			A1
Marold	Erick W.	EW	Senior	4/23/2007	Entered the corporate, division and consolidated review programs into GAMx.	3.1			A1
Miller	Nicholas S.	NSM	Manager	4/23/2007	Meeting with K. St. Romain to discuss various questions in regard to scoping.	0.7			A1
Miller	Nicholas S.	NSM	Manager	4/23/2007	Completion of a divisional debrief agenda to discuss with the divisions while completing quarterly procedures.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/23/2007	Thermal: Audit of assumptions utilized to calculate the change in the CVC compressor warranty reserve during the first quarter.	2.2			A1
Miller	Nicholas S.	NSM	Manager	4/23/2007	Thermal: Attending 1st quarter review presentation.	4.0			A1
Pacella	Shannon M.	SMP	Manager	4/23/2007	Mapped applications to the in scope international locations.	1.9			A1
Pacella	Shannon M.	SMP	Manager	4/23/2007	Meeting with M. Harris, K. Cash, D. Bayles, and K. St. Romaine to discuss SOX scoping process, in scope applications and reliance strategy.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/23/2007	Prepare walkthrough presentation to be given to Internal Audit to discuss walkthrough completion.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/23/2007	Review updates to GAMx to include the TSRS controls/procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	4/23/2007	Obtaining support for the Workers' Compensation liability as of 3/31/07 from M. Fraylick.	0.8			A1
Ranney	Amber C.	ACR	Senior	4/23/2007	Performing required procedures for the 1st quarter review.	2.7			A1
Ranney	Amber C.	ACR	Senior	4/23/2007	Review the 1st quarter 10Q draft for reasonableness.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	Walking L. Schwandt through the significant reserve account analytics for our Q1 review.	0.5			A1
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	Thermal - Review of the balance sheet (12/31/06 vs Q1'07) for reasonableness and investigated changes that are over our material threshold and unusual changes, such as change in minority interest.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	Thermal - Balance sheet (12/31/06 vs Q1'07) - Documented the changes and elaborated on the client's explanations.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	4/23/2007	Created Significant Reserve Account Lead Sheet and corresponding account breakdowns from Hyperion, and explained significant fluctuations in accounts.	4.9			A1
Schwandt	Lisa N.	LNS	Staff	4/23/2007	Updates to the Board Minutes meetings binder.	0.9			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	4/23/2007	Updating the 8k binder for new 8k's released by Delphi.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	4/23/2007	Prepared divisional analytics comparing quarterly information.	1.7			A1
Sheckell	Steven F.	SFS	Partner	4/23/2007	Review engagement letters and related budgets	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/23/2007	Review quarterly review materials	2.4			A1
Sheckell	Steven F.	SFS	Partner	4/23/2007	Coordination of visit to Asia for controller's conference	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/23/2007	Documented support for cash flow reconciliation	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/23/2007	Met with M. Fraylick to obtain Quarterly Workers Comp True up JV and make inquiries.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	4/23/2007	Worked on Workers Compensation Rollforward and true up	3.1			A1
Stille	Mark Jacob	MIS	Senior	4/23/2007	Discussion with J. Pascua and B. Hearn related to GM application processes and documentation of processes.	3.3			A1
Stille	Mark Jacob	MIS	Senior	4/23/2007	Preparation and review of prior year work for GM application walkthroughs.	1.1			A1
Stille	Mark Jacob	MIS	Senior	4/23/2007	Preparation of GAMx for IT applications and processes.	2.9			A1
Stille	Mark Jacob	MIS	Senior	4/23/2007	Updating of test templates to match key control framework.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence regarding E&Y T-1 Line Request at Delphi.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Coordination of Delphi Supplies for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Coordination of new badge requests with M. Sakowski.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with E. Marold regarding Asia Controller's Roundtable slides.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with J. Henning and T. Griffen regarding E&Y Discussion at E&S.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with S. Sheckell and J. Hasse regarding 2007 Asia Pacific Internal Control Conference.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Preparation of audit 2007 pre-approval/fee binder, 2007 IA report binder, etc.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Review of pre-approval correspondence.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with S. Pacella regarding IT Scope for the Delphi Statutory Legal Entities.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Preparation of reminder email regarding IT Scope for the Delphi Statutory Legal Entities per S. Pacella.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Updates to IT Scope for the Delphi Statutory Legal Entities per template received.	0.5			A1
Asher	Kevin F.	KFA	Partner	4/24/2007	Quarterly review meeting for Thermal	4.1			A1
Barber	Keith A.	KAB	Senior	4/24/2007	FY 07 JE Training	2.2			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	Discussed FIN 45 issues with H. Powell and A. Krabill.	0.3			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	DPSS - Discussed Carquest memo with B. Eichenlaub.	0.2			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	DPSS - Discussed Carquest memo with M. Kelso.	0.2			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	DPSS - Discussed Carquest transaction with A. Krabill and S. Sheckell.	0.4			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	Finalized Asia-Pacific Planning Meeting slide deck based on comments provided by S. Sheckell.	0.4			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	Met with A. Kulikowski to provide E&Y comments related to the 10Q.	1.1			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	Met with S. Sheckell to discuss E&Y comments for Q1 10Q.	0.7			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	Review of GAAP Checklist	1.4			A1
Boehn	Michael J.	MBJ	Manager	4/24/2007	Review 10Q and prepared comments accordingly.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering Completed the DGL to Hyperion Reconciliation.	0.6			A1

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Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Discussed workplan for quarterly review procedures with M. Hatzfeld.	2.3			A1
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Performed overall analytical review for Income Statement.	1.8			A1
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Reviewed FAS 5 Summary to discuss with G. Imberger.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Reviewed the key metric analysis for Q1.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	4/24/2007	Review DGL ACL file with K. Barber.	3.5			A1
Ciungu	Roxana M.	RMC	Staff	4/24/2007	Project tracking website overview	0.5			A1
Craig	Tashawna N.	TNC	Staff	4/24/2007	Met with M. Hatzfeld and D. Chamorro to discuss status and plan for quarter	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Packard - Review of Q1 technical accounting memorandum.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Saginaw - Meeting with J. Perkins to discuss significant Q1 issues.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Saginaw - Review of client prepared Q1 client assistance package information.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Call with D. Kelley re: response to review of FIN 48 footnote	0.2			A1
Hegelmann	Julie Ann	JAH	Senior Partner	4/24/2007	Review client responses to client assistance list	0.2			A1
Henning	Jeffrey M.	JMH	Partner	4/24/2007	Conf call with M. Hatzfeld re: update on Saginaw quarterly review	0.6			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Completed documentation and review of intercompany accounts.	2.4			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Created Hyperion queries to pull allied account balances to ensure elimination entries properly eliminated allied accounts.	1.9			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Discussion with M. Fraylick on the Q1 warranty reserve analysis.	0.4			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Obtained Corporate's allied imbalance summary from J. Volek and reviewed as part of quarterly review procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Worked on review of first quarter consolidating journal vouchers booked as of 3/31/07.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Discussion with M. Boehm regarding Q1 DPSS accounting topics.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	E&S - Travel time from Detroit, MI to Kokomo, IN for the Q1 review.	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Preparation of workpapers relating to the European controller's conference.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Meeting with A. Brazier to discuss Q1 accounting memos.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Review of the 10Q disclosure checklist.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Review of the most recent version of the 10Q.	1.2			A1
Marold	Erick W.	EW	Senior Manager	4/24/2007	E & S - Travel time from Detroit, MI to Kokomo, IN.	4.1			A1
Marold	Erick W.	EW	Senior	4/24/2007	E & S - Reviewed the Q1 balance sheet analysis and concluded on reasonableness.	3.1			A1
Marold	Erick W.	EW	Senior	4/24/2007	E & S - Reviewed the Q1 income statement analysis comparing budget to actual.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/24/2007	Coordination of physical inventory scoping and scheduling.	0.5			A1
Miller	Nicholas S.	NSM	Manager	4/24/2007	Thermal: Review of 1st quarter analytics prepared by the Thermal division.	3.9			A1
Miller	Nicholas S.	NSM	Manager	4/24/2007	Thermal: Review of tooling analytics completed with the 1st quarter review.	1.2			A1
Pacella	Shannon M.	SMP	Manager	4/24/2007	Discussion with B. Garvey regarding reliance strategy and upcoming walkthrough training.	0.3			A1
Ranney	Amber C.	ACR	Senior	4/24/2007	Discussing status of the 1st quarter review procedures with M. Boehm and A. Krabill.	0.4			A1
Ranney	Amber C.	ACR	Senior	4/24/2007	Performing required procedures for the 1st quarter review.	2.6			A1
Ranney	Amber C.	ACR	Senior	4/24/2007	Reviewing the Company's 3/31/07 Special Attention Reserve Analysis.	3.1			A1
Ranney	Amber C.	ACR	Senior	4/24/2007	Walking E. Simpson through our review procedures over the workers compensation balance.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed Income Statement (Q1'07 vs Q1'06) and elaborated on client's explanations	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed Income Statement (Q1'07 vs Budget) and elaborated on client's explanations	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed Income Statement (Q1'07 vs Q4'06) and elaborated on client's explanations	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed key metrics provided and elaborated on client's explanations	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed CFO letter (FAS 5) for reasonableness, unusual items	1.3			A1
Schwandt	Lisa N.	LNS	Staff	4/24/2007	Created Delphi Bankruptcy News binder for issues received for the quarter.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	4/24/2007	Created Significant Reserve Account Lead Sheet and corresponding account breakdowns from Hyperion, and explained significant fluctuations in accounts.	3.7			A1
Schwandt	Lisa N.	LNS	Staff	4/24/2007	Updated the Quarterly financial statements analytics for the 1st quarter based on the 10Q draft.	3.1			A1
Sheckell	Steven F.	SFS	Partner	4/24/2007	Review quarterly review materials	2.3			A1
Sheckell	Steven F.	SFS	Partner	4/24/2007	Coordination of visit to Asia for controller's conference	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/24/2007	Documented support for cash flow reconciliation	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/24/2007	Obtained and documented OAR explanations for consolidated and 141 tbs	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/24/2007	Prepared workers compensation analytic and documented findings.	2.8			A1
Stille	Mark Jacob	MJS	Senior	4/24/2007	Discussion with S. Pacella regarding key controls, test templates, & mapping of primary control procedures.	1.1			A1
Stille	Mark Jacob	MJS	Senior	4/24/2007	Preparation of GAMx for IT applications and processes.	3.9			A1
Stille	Mark Jacob	MJS	Senior	4/24/2007	Going over NSIE procedures with K. Barber.	1.2			A1
Stille	Mark Jacob	MJS	Senior	4/24/2007	Update/preparation for presentation/walkthrough example for Internal Audit Training Session.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence regarding E&Y T-1 Line Request at Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with J. Hasse, S. Sheckell and K. Asher regarding Shanghai hotel arrangements.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with J. Henning and T. Griffen regarding E&Y Discussion at E&S.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with N. Miller regarding E&Y Global Independence System.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with S. Sheckell and T. Manire regarding reconciling calendar for all upcoming Delphi meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with team regarding revised Delphi meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Preparation of E&Y Bi-Weekly Meeting agenda per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Reconcile S. Sheckell's calendar for upcoming Delphi meetings.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Revisions to Asia Controller's Roundtable - E&Y Slides per S. Sheckell.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with N. Miller regarding Pre-approvals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with S. Pacella regarding IT Scope for the Delphi Statutory Legal Entities.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Updates to IT Scope for the Delphi Statutory Legal Entities per template received.	0.6			A1
Asher	Kevin F.	KFA	Partner	4/25/2007	Planning for the Asian audit planning meetings	2.1			A1
Asher	Kevin F.	KFA	Partner	4/25/2007	Quarterly review meeting for E&S	3.2			A1
Barber	Keith A.	KAB	Senior	4/25/2007	FY 07 JE Training	2.2			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	Review of FIN 45 summaries provided by H. Powell.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Discussed Carquest memo with B. Eichenlaub.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Discussed Carquest memo with M. Kelso.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Discussed Carquest transaction with A. Krabill and S. Sheckell.	0.6			A1

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Boehn	Michael J.	MJB	Manager	4/25/2007	Met with K. Loop to discuss DPSS Q1 analytics.	0.5			A1
Boehn	Michael J.	MJB	Manager	4/25/2007	Met with P. Kratz to discuss DPSS analytics.	0.4			A1
Boehn	Michael J.	MJB	Manager	4/25/2007	DPSS - Obtained FAS 144 analysis from F. Wan to provide to Corporate team.	0.3			A1
Boehn	Michael J.	MJB	Manager	4/25/2007	Reviewed Q1 analytics prepared by DPSS	1.7			A1
Boehn	Michael J.	MJB	Manager	4/25/2007	DPSS - Review of EITF 01-9 and SOP 98-5 as they related to Carquest rebate transaction.	0.8			A1
Boehn	Michael J.	MJB	Manager	4/25/2007	DPSS - Review of Delphi Medical memo regarding consignment inventory	1.3			A1
Boehn	Michael J.	MJB	Manager	4/25/2007	Review of GAAP Checklist	0.6			A1
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-Assembled quarterly workpapers into an organized Quarter file.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-C completed the DGL to Hyperion Reconciliation.	2.9			A1
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-Discussed work plan for Quarterly procedures with G. Imberger.	0.9			A1
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-Reviewed FAS 5 Summary to discuss with G. Imberger.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-Reviewed Fixed Asset Rollforward for Q1.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-Reviewed the key metric analysis for Q1.	0.8			A1
Ciungu	Roxana M.	RMG	Staff	4/25/2007	Walkthrough of DGL downloads	1.5			A1
Craig	Tashawna N.	TNC	Staff	4/25/2007	ETBR Reconciliation	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	AHG - Meeting with AFD to discuss significant Q1 issues.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	AHG - Review of client prepared Q1 client assistance package information.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	Powertrain - Meeting with AFD to discuss significant Q1 issues.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	Powertrain - Review of client prepared Q1 client assistance package information.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	Powertrain - Review of divisional quarterly slide deck in preparation for quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Discussion with C. Tosto re: France R&D tax credit refund issue and if it were recorded as a FIN48 item	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Prepare draft of workpaper index to use in referencing workpapers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Q1 - call with J. Erickson and T. Tamer regarding status of workpapers.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Quarterly conference call with E&S division.	2.7			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Follow-up discussion with A. Krabill regarding quarterly conference call with E&S.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Bi-weekly status meeting with Delphi	1.1			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Review Powertrain Divisional Meeting deck.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Correspondence with J. Brooks regarding Powertrain Divisional Meeting deck questions.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Review Powertrain quarterly review material	0.9			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Saginaw - Accounting memo review	0.6			A1
Horner	Kevin John	KJH	Staff	4/25/2007	Completed review of KECF program and supplemental compensation plan for first quarter review.	2.9			A1
Horner	Kevin John	KJH	Staff	4/25/2007	Worked on review of liabilities subject to compromise for 1st quarter review.	1.2			A1
Horner	Kevin John	KJH	Staff	4/25/2007	Worked on review procedures of the 1st quarter warranty reserve analysis.	3.9			A1
Imberger	Guido	GI	Senior Manager	4/25/2007	Prepare workpapers regarding analysis of Income Statement and Balance Sheet, in particular regarding fluctuations in Income Statement Q1 2006 vs. Q1 2007 and Q4 2006 vs. Q1 2007, and Balance Sheet 12/31/2006 vs. 3/31/2007.	4.6			A1
Imberger	Guido	GI	Senior Manager	4/25/2007	Review analytics (Income Statement and Balance Sheet) as prepared by the Company.	3.2			A1
Imberger	Guido	GI	Senior Manager	4/25/2007	Discussion with T. Geary regarding fluctuations in Income Statement Q1 2006 vs. Q1 2007 and Q4 2006 vs. Q1 2007.	1.1			A1
Imberger	Guido	GI	Senior Manager	4/25/2007	Review workprogram issued by E&Y corporate audit team and worksteps provided by M. Hatfield for Q1 Review procedures.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussion with M. Boehm regarding Q1 DPSS accounting topics.	0.8			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	E&S - Discussions with C. Riddel regarding execution of 15 key controls for Q1.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussion with J. Henning regarding the E&S Q1 quarterly review meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	E&S Q1 review meeting/conference call. In attendance - T. Tinko, D. Bayles, J. Williams, E&S Kokomo finance team, K. Asher, S. Sheckell, J. Henning and E. Marold.	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Review of the E&S Q1 review meeting slide deck.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Preparation of letter of representation for the Argentina statutory audits.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Review of inventory scoping.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Review of physical inventory plan for the 2007 audit.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussion with M. Boehm regarding the Q1 disclosure checklist.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Review of the most recent version of the 10-Q.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussion with S. Pacella regarding 2007 TSRS audit scope.	0.4			A1
Marold	Erick W.	EWM	Senior Manager	4/25/2007	E & S - Attended the E&S Q1 closing presentation.	1.9			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Reviewed the E&S income statement comparing Q1 2007 to Q1 2006 for reasonableness.	2.3			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Reviewed the Q1 income statement analysis comparing budget to actual.	1.3			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Reviewed the Q1 key metrics template for reasonableness.	0.8			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Reviewed the Q1 key reserve rollforward.	1.7			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Communication with E&Y Australia team and B. Theilan in regards to pre-approval of services.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Audit of assumptions utilized to calculate the change in the CVC compressor warranty reserve during the 1st quarter.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Review of the Q1 asset rollover in order to provide feedback regarding what we will need for our audit procedures.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Meeting with C. Tompkins to discuss 1st quarter fixed asset and tooling results.	3.2			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Meeting with D. Greenbury to discuss the 1st quarter FAS 5 summary.	0.3			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Review and sign-off on the 1st quarter workprogram.	0.2			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Review of the results of the 15 key controls for the 1st quarter.	0.6			A1
Pacella	Shannon M.	SMP	Manager	4/25/2007	Discussion with B. Garvey regarding reliance strategy and upcoming walkthrough training.	0.3			A1
Pacella	Shannon M.	SMP	Manager	4/25/2007	Prepare walkthrough presentation to be given to Internal Audit to discuss walkthrough completion.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/25/2007	Review updates to GAMx to include the TSRS controls/procedures.	1.3			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Detail Reviewing Significant Reserve Account analytics.	1.4			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Performing a detailed review of the Q1 workers compensation review.	2.9			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Performing an overall analytical review for Q1.	2.1			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Review committee meeting minutes as part of the quarterly review.	1.3			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Walking L. Schwandt through the procedures to tie out of the Q1 footnote disclosures.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Reviewed the Thermal tooling rollover and tested the rollover for clerical accuracy	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Thermal - Performed analytical procedures on the tooling rollover	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Thermal - Reviewed the Interior tooling rollover and tested the rollover for clerical accuracy	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Thermal - Performed analytical procedures on the tooling rollover	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Thermal - Cleared review notes related to the Q1 procedures	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	4/25/2007	Created Significant Reserve Account Lead Sheet and corresponding account breakdowns from Hyperion, and explained significant fluctuations in accounts.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	4/25/2007	Prepared and arranged the 10Q binder for the 1st quarter, and tied out figures within the footnotes.	6.8			A1
Schwandt	Lisa N.	LNS	Staff	4/25/2007	Pulled information reports from Hyperion in response to requests from Delphi audit team members to distribute to the teams.	0.5			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Review quarterly review materials	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Attend E&S quarterly meeting	2.4			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Coordination of visit to Asia for controller's conference	1.9			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Planning meeting with B. Dellinger and team	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Review Company's Q1 audit committee materials	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2007	Met with B. Smith to return cash flow binder and make inquiries regarding cash flow recon.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2007	Obtained and documented OAR explanations for consolidated and 141 tbs	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2007	Obtained Hyperion reports and ran analytics to isolate changes in selected m6100 and h6100 account balances.	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2007	Reviewed support for Pension and OPEB and tied to recon	1.9			A1
Sille	Mark Jacob	MJS	Senior	4/25/2007	Preparation of GAMx for IT applications and processes.	3.6			A1
Sille	Mark Jacob	MJS	Senior	4/25/2007	Update/preparation for presentation/walkthrough example for Internal Audit Training Session.	3.6			A1
Toso	Cathy I.	CIT	Partner	4/25/2007	Discuss schedule and timing for Q1 work with T. Tamer.	0.3			A1
Toso	Cathy I.	CIT	Partner	4/25/2007	Follow-up with client on status of 1st quarter workpapers	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2007	Correspondence with T. Manire regarding May Fresh Start Meetings.	0.2			A1
Asher Barber	Kevin F. Keith A.	KFA KAB	Partner Senior	4/26/2007	Quarterly review procedures	1.1			A1
				4/26/2007	FY 07 JE Training	2.2			A1

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Boehn	Michael J.	MJB	Manager	4/26/2007	Prepared correspondence to H. Powell regarding FIN 45.	0.5			A1
Boehn	Michael J.	MJB	Manager	4/26/2007	Review of LSC quarterly analysis.	0.8			A1
Boehn	Michael J.	MJB	Manager	4/26/2007	Review of warranty reserve workpapers.	1.8			A1
Boehn	Michael J.	MJB	Manager	4/26/2007	DPSS - Attended quarterly closing meeting with T. Tinko, C. Anderson, B. Eichenlaub, A. Krabill and S. Sheckell.	0.9			A1
Boehn	Michael J.	MJB	Manager	4/26/2007	Debriefed S. Sheckell on DPSS Q1 events in preparation of quarterly closing meeting.	0.4			A1
Boehn	Michael J.	MJB	Manager	4/26/2007	Compared client-prepared 10Q Disclosure Checklist to latest checklist released by firm.	1.8			A1
Boehn	Michael J.	MJB	Manager	4/26/2007	Discussed disclosure checklist with S. Sheckell.	0.4			A1
Boehn	Michael J.	MJB	Manager	4/26/2007	Review of KECAP Accrual workpapers.	0.6			A1
Boehn	Michael J.	MJB	Manager	4/26/2007	Review of revised GAAP checklist to determine where changes had been made since version prepared by client.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Completed the DGL to Hyperion Reconciliation.	2.6			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Discussed process changes relating to the Tooling process with J. Towne and P. O'Be.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Prepared memo regarding process changes relating to the Tooling process.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Performed overall analytical review for Income Statement.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed 15 Key Control Binder for completeness.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed FAS 5 Summary to discuss with G. Imberger.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed Fixed Asset Rollforward for Q1.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed the Hyperion Trial Balance walking the pre-CIV balances and the post-CIV posting balances.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed the key metric analysis for Q1.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Update status meeting with senior managers.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Complete the SAP data download for 1st quarter	0.9			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Revised the narratives and walkthroughs into the new template for GAMx	1.9			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Input application for each IT and automated control in GAMx	2.4			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Started the data analytics for company code 1810 and 2810	1.4			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Walkthrough ACL SAP project with K. Barber.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	AHG - Review of Q1 technical accounting memorandum.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Powetrain - Quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Tinko.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Powetrain - Review of Q1 technical accounting memorandum.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Saginaw - Review of divisional quarterly slide deck in preparation for quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Tinko.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Call with D. Kelley regarding update on status of FIN 48 audit	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Contact J. Erickson re: questions on Germany revised uncertain tax position items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Review e-mail and supporting documents for France R&D tax credit issue	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Review e-mail response from K Fuchs E&Y Austria re: FIN 48 Germany/Austria transfer pricing issues	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Q1 - Debrief C. Tosto after meeting with J. Erickson.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Q1 - Prepare copies of Q1 workpapers from client ETR binder	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Q1 - Meet with J. Erickson to discuss Q1 documentation ready for review and items still pending	1.1			A1

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Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Q1 - Review and organize copies from ETR binder	0.3			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Review draft form 10-Q	1.3			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Attend Powertrain quarterly review meeting.	2.6			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Follow-up with J. Brooks regarding Powertrain quarterly review meeting.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Review Saginaw quarterly review materials prior to conference call	0.9			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Thermal - quarterly inquiries and review of workpapers	0.6			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Completed analytical review of warranty reserve balances for our 1st quarter review.	0.9			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Discussion with M. Swastek to discuss payout schedules for the supplemental compensation plan.	0.2			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Meeting with M. Boehm to go over review notes relating to supplemental compensation accrual.	0.3			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Meeting with N. Miller to go over quarterly review areas completed to date.	0.6			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Obtained court approval for the supplemental compensation plan and reviewed for our 1st quarter procedures.	0.6			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Signed-off worksteps in GAMx and added paper profiles for Q1 review procedures.	0.6			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Tied out on a sample basis payout percentages for different divisions to ensure proper percentages were being used in the supplemental compensation accrual calculation.	0.9			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Updated review documentation for liabilities subject to compromise for fluctuation explanations obtained from J. Lamb.	0.7			A1
Hornet	Kevin John	KJH	Staff	4/26/2007	Worked on 1st quarter review of consolidated journal vouchers.	3.2			A1
Imberger	Guido	GI	Senior Manager	4/26/2007	Prepare follow-up email to Saginaw regarding open questions on quarterly analytics.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Attending via conference call the DPSS Q1 review meeting.	1.2			A1

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Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Discussion with M. Boehm regarding DPSS Q1 review issues.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	E&S - Travel time from Detroit to Kokomo for the Q1 review.	3.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Conference call with R. Jobe, A. Jackson and E. Marold to discuss E&S Q1 issues and inquiries.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Meeting with A. Jackson and E. Marold to discuss E&S Q1 review issues.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Review of physical inventory plan for the 2007 audit.	0.6			A1
Marold	Erick W.	EWM	Senior	4/26/2007	E&S - Travel time to Detroit, MI from Kokomo, IN.	4.1			A1
Marold	Erick W.	EWM	Senior	4/26/2007	E & S - Reviewed the CWP adjustments recorded by the division with R. Hoffmann.	3.1			A1
Marold	Erick W.	EWM	Senior	4/26/2007	E & S - Reviewed the Q1 key metrics template for reasonableness.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Planning for the physical inventory observations for 2007.	1.3			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Review of derivatives and hedging for the first quarter.	2.4			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Audit of assumptions utilized to calculate the change in the CVC compressor warranty reserve during the 1st quarter.	0.4			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Thermal: Conference call with J. Henning, S. Harris and D. Greenbury for our 1st quarter inquiries.	0.4			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Thermal: Finalization of the review of Thermal 1st quarter workpapers.	1.2			A1
Pacella	Shannon M.	SMP	Manager	4/26/2007	Develop slide deck to illustrate SAP areas for improvement for meeting with T. Tinko.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/26/2007	Prepare walkthrough presentation to be given to Internal Audit to discuss walkthrough completion.	1.2			A1
Ramney	Amber C.	ACR	Senior	4/26/2007	Detail reviewing the footnote disclosure tie-out support.	3.1			A1
Ramney	Amber C.	ACR	Senior	4/26/2007	Performing an overall analytical review for Q1.	3.4			A1

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Raney	Anber C.	ACR	Senior	4/26/2007	Reviewing the Company's 3/31/07 Special Attrition Reserve Analysis.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	AHG - Review of the balance sheet (12/31/06 vs Q1'07) for reasonableness and investigated changes that are over our material threshold and unusual changes, such as changes in accounts payable that were due to a methodology change.	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	AHG - Balance sheet (12/31/06 vs Q1'07) - Documented the changes and elaborated on the client's explanations.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	AHG - Began review of the Income Statement (Q1'07 vs Q1'06) and elaborated on client's explanations.	0.7			A1
Sainoua	Omar Issam	OIS	Staff	4/26/2007	Powetrain - Performed Balance sheet analytic as part of our quarterly procedures	4.1			A1
Sainoua	Omar Issam	OIS	Staff	4/26/2007	Powetrain - Reviewed the key metric sheet as part of the quarterly procedures	3.9			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Created analytic for the quarterly financial statements.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Created Significant Reserve Account Lead Sheet and corresponding account breakdowns from Hyperion, and explained significant fluctuations in accounts.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Performed tie-out procedures on the Pension footnote of the 10Q binder.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Prepared and arranged the 10Q binder for the 1st quarter and tied out figures within the footnotes.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Pulled information reports from Hyperion in response to requests from Delphi audit team members to distribute to the teams.	1.9			A1
Sheckell	Steven F.	SFS	Partner	4/26/2007	Attend DPSS quarterly meeting	1.4			A1
Sheckell	Steven F.	SFS	Partner	4/26/2007	Attend Powetrain quarterly meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/26/2007	Review Q1 Audit Committee materials	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2007	Discussed OAR variances with client J. Lamb	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2007	Documented support for cash flow reconciliation	2.5			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	4/26/2007	Obtained and documented OAR explanations for consolidated and 141 tbs	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2007	DPSS - Tied out and documented SAP to Hyperion reconciliation	3.3			A1
Stille	Mark Jacob	MJS	Senior	4/26/2007	Preparation of GAMx for IT applications and processes.	2.2			A1
Stille	Mark Jacob	MJS	Senior	4/26/2007	Update/preparation for presentation/walkthrough example for Internal Audit Training Session.	0.9			A1
Stille	Mark Jacob	MJS	Senior	4/26/2007	Updating of walkthrough templates for applications to be walked through by Internal Audit.	5.0			A1
Tosto	Cathy I.	CIT	Partner	4/26/2007	Discuss and review client schedules for 1st qtr with J. Hegemann and provide instruction on areas to focus	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Coordination of Delphi audit engagement letter to B. Brust per S. Sheckell.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Revisions to 5-07 Asia Agenda per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Updates to IT Scope for the Delphi Statutory Legal Entities per Austria's template received.	0.3			A1
Asher	Kevin F.	KFA	Partner	4/27/2007	Quarterly review procedures	1.5			A1
Asher	Kevin F.	KFA	Partner	4/27/2007	Review of the 1st quarter 10Q	3.1			A1
Asher	Kevin F.	KFA	Partner	4/27/2007	Review of the 1st quarter management report to the Audit Committee	1.7			A1
Boehm	Michael J.	MBJ	Manager	4/27/2007	Reviewed minority interest liability calculation.	0.9			A1
Boehm	Michael J.	MBJ	Manager	4/27/2007	Review of intercompany elimination workpapers.	0.8			A1
Boehm	Michael J.	MBJ	Manager	4/27/2007	E&S - Participated in weekly status update call with E. Marold and R. Hofmann.	0.3			A1
Boehm	Michael J.	MBJ	Manager	4/27/2007	Met with S. Sheckell and J. Henning to discuss 10Q comments.	0.7			A1
Boehm	Michael J.	MBJ	Manager	4/27/2007	Provided A. Kulikowski with E&Y comments on 10Q.	0.9			A1
Boehm	Michael J.	MBJ	Manager	4/27/2007	Review of significant reserve analytics.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/27/2007	Verified E&Y comments were reflected in latest 10Q draft.	1.6			A1
Chamorro	Destiny D.	DDC	Staff	4/27/2007	Steering-Assembled quarterly workpapers into an organized Quarter file.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	4/27/2007	Steering-Reviewed 15 Key Control Binder for completeness.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	4/27/2007	Document the SAP and DGL ACL process	1.4			A1
Ciungu	Roxana M.	RMC	Staff	4/27/2007	Revised the narratives and walkthroughs into the new template for GAMx	1.9			A1
Ciungu	Roxana M.	RMC	Staff	4/27/2007	Input application for each IT and Automated control in GAMx	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2007	AHG - Quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2007	Packard - Review of divisional quarterly slide deck in preparation for quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2007	Saginaw - Quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Discussion with A. Krabill regarding German E&Y team assistance.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Contact J. Erickson re: status of receiving electronic files for Q1 review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Discuss with C. Smith tie-out of projected effective tax rate and tax rate by country worksheets	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Prepare copies of workpapers from contingency reserve workpaper binder	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Meet with T. Tamer and C. Tosto to go through Q1 workpaper binders and other matters.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Organize and file copies of contingency reserve workpapers.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Retrieve electronic workpapers received from J. Erickson.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Q1 - Begin indexing/labeling and tie out of contingency reserve workpapers	0.7		A1	A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Q1 - Meeting with T. Tamer regarding reserve binder and workpaper binder.	1.6		A1	A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Update from C. Tosto re: meeting with T. Tamer.	0.1		A1	A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Update client assistance list for meeting with T. Tamer and C. Tosto.	0.4		A1	A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Update C. Smith on status of Q1 work and give her direction on to do's.	0.2		A1	A1
Henning	Jeffrey M.	JMH	Partner	4/27/2007	Participation in AHG quarterly review session	2.4		A1	A1
Henning	Jeffrey M.	JMH	Partner	4/27/2007	Review Company prepared AHG quarterly review materials	0.8		A1	A1
Henning	Jeffrey M.	JMH	Partner	4/27/2007	Review draft 10Q	1.1		A1	A1
Henning	Jeffrey M.	JMH	Partner	4/27/2007	Saginaw - Participation in quarterly review meeting	1.9		A1	A1
Imberger	Guido	GI	Senior Manager	4/27/2007	Saginaw - Follow-up discussion with R. Marcola on open items of quarterly review procedures and document her answers accordingly.	1.1		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Meeting with T. McClellan, D. Kolano and E. Marold to discuss review of consolidating entries for control testing purposes and coordination with internal audit on these procedures.	0.5		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Meeting with N. Miller, M. Hatzfeld and E. Marold regarding physical inventory attendance for the 2007 audit.	0.8		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Meeting with M. Boehm and A. Ramsey regarding the status of our Q1 review procedures.	0.6		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Meeting with T. McClellan and E. Marold regarding Q1 fraud and ethics investigations.	0.9		A1	A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Discussion with S. Pacella regarding 2007 TSRS audit scope.	0.4		A1	A1
Marold	Erick W.	EWM	Senior	4/27/2007	Discussed the hourly/salary payroll system and its integration with the CARDS system with Delphi process owners.	1.1		A1	A1
Marold	Erick W.	EWM	Senior	4/27/2007	Attended the fraud update meeting with T. McClellan.	1.8		A1	A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/27/2007	Documented the debt refinancing within the consolidated SRM.	1.8			A1
Marold	Erick W.	EWM	Senior	4/27/2007	Reviewed the OAR and provided explanations for certain fluctuations.	1.6			A1
Miller	Nicholas S.	NSM	Manager	4/27/2007	Meeting with M. Fawcett and R. Smithson to discuss the Company's plan for auditing entity level controls.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/27/2007	Packard: Various meetings with M. Pikos to discuss planning items for the 2007 audit.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/27/2007	Planning for the physical inventory observations for 2007.	1.9			A1
Miller	Nicholas S.	NSM	Manager	4/27/2007	Review of derivatives and hedging for the 1st quarter.	2.4			A1
Pacella	Shannon M.	SMP	Manager	4/27/2007	Meeting with GM contacts, A. Sutton to discuss Delphi usage of CARDS system and questions on client assistance listings.	0.9			A1
Pacella	Shannon M.	SMP	Manager	4/27/2007	Meet with M. Stille and R. Ciungu to discuss status on walkthrough templates.	0.5			A1
Pacella	Shannon M.	SMP	Manager	4/27/2007	Prepare meeting materials for meeting with Internal Audit to describe how to perform walkthroughs. Attendees included: B. Garvey, D. Steis, P. Long, M. Harris and PwC.	2.2			A1
Pikos	Matthew C.	MCP	Senior	4/27/2007	Preparing an estimate of 2007 out of scope hours that will be incurred at the Packard Division.	4.1			A1
Pikos	Matthew C.	MCP	Senior	4/27/2007	Updating a memo discussing our audit strategy for the inventory balance at the Packard Division for 2007.	3.2			A1
Pikos	Matthew C.	MCP	Senior	4/27/2007	Review multiple accounting memos prepared by the Packard Division for the 1st quarter 2007 in order to gain an understanding of the accounting treatment for each.	0.7			A1
Ramney	Amber C.	ACR	Senior	4/27/2007	Performing required procedures for the 1st quarter review.	8.2			A1
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	AHG - Completed review of Income Statement (Q1'07 vs Q1'06) and elaborated on client's explanations	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	AHG - Performed a review of Income Statement (Q1'07 vs Budget) and elaborated on client's explanations	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	AHG - Reviewed CFO letter (FAS 5) for reasonableness, unusual items	0.9			A1
Saimona	Omar Issam	OIS	Staff	4/27/2007	Powerttrain - Performed a review of the accounting memos and the SOPA's as part of the quarterly procedures.	4.1			A1
Saimona	Omar Issam	OIS	Staff	4/27/2007	Powerttrain - Performed Income statement analytics as part of quarterly procedures.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Performed interim audit procedures on the tie out of SAP to Hyperion.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Performed interim procedures on the minority interest calculation.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Performed tie-out procedures on the Pension footnote of the 10Q binder.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Prepared and arranged the 10Q binder for the 1st quarter, and tied out figures within the footnotes.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Pulled information reports from Hyperion in response to requests from Delphi audit team members to distribute to the teams.	1.5			A1
Sheckell	Steven F.	SFS	Partner	4/27/2007	Attend AHG quarterly meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/27/2007	Review quarterly review materials	2.4			A1
Sheckell	Steven F.	SFS	Partner	4/27/2007	Attend DPSS quarterly meeting	0.9			A1
Sheckell	Steven F.	SFS	Partner	4/27/2007	Review Q1 Audit Committee materials	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Discussed OAR variances with client J. Erickson	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Documented corp DGL to Hyperion recon.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Obtained and documented OAR explanations for consolidated and 141 tbs	3.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Tied out and documented SAP to Hyperion reconciliation	1.6			A1
Stille	Mark Jacob	MJS	Senior	4/27/2007	Conference call with B. Hearn and A. Sutton to discuss Cards application and client assistance listing.	0.9			A1
Stille	Mark Jacob	MJS	Senior	4/27/2007	Preparation of GAMx for IT applications and processes.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	4/27/2007	Update/preparation for presentation/walkthrough example for Internal Audit Training Session.	1.1			A1
Tosto	Cathy I.	CIT	Partner	4/27/2007	Meeting with T. Tamer to discuss 1st quarter	1.9			A1
Accounting Assistance - A2						A1 Project Total:		\$0	
Ashimori									
Marold	Erick W.	EWM	Senior	4/6/2007	Ashimori LLC - Reviewed audited 2003-2004 financial statements and unaudited 2005-2006 financial statements.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	4/6/2007	Ashimori LLC - Prepared a budget and fee proposal for the 2005-2006 audit.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	4/19/2007	E&S DASA JV - Updated the fee estimate.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	4/19/2007	E&S DASA JV - Discussion with the R. Jobe regarding the audit of the financial statements.	1.1	\$275	\$303	A2
A2 Ashimori Project Total:						4.6		\$1,265	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Finalization of financial statement edits and administrative matters in preparation for financial statement issuance.	3.0	\$470	\$1,410	A2
Fitzpatrick	Michael J.	MJF	Partner	4/4/2007	Consultation with engagement team members on current status of 2005 audits, developments at Mexico SLP location and timing of client completion of investigation into those developments.	1.1	\$825	\$908	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2007	Discussions with A. Brazier, N. Miller, J. Henning, S. Sheckell, and R. Royal re: application of FAS 133 to Rhodium Contracts of Catalyst business.	3.3	\$470	\$1,551	A2
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Consultation on accounting for Rhodium contracts	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Research and review of company documentation re: PGM derivative	1.9	\$575	\$1,093	A2
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with M. Kearns and M. Hatzfeld regarding Catalyst Financials.	0.2	\$140	\$28	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	4/5/2007	Consultation on accounting for Rhodium contracts	1.1	\$575	\$633	A2
Miller	Nicholas S.	NSM	Manager	4/5/2007	Time spent researching and documenting the appropriate accounting for the Rhodium supply contracts.	2.9	\$330	\$957	A2
Henning	Jeffrey M.	JMH	Partner	4/6/2007	Consultation on accounting for Rhodium contracts	0.2	\$575	\$115	A2
Haizfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Discussion with C. Arkwright and K. Tremain re status of Mexico SLP internal investigation.	1.4	\$470	\$658	A2
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Discussion re: status of Mexican inventory matter	0.5	\$575	\$288	A2
Fitzpatrick	Michael J.	MLF	Partner	4/19/2007	Engagement team discussion relative to significant remaining open audit requests and impact to final determination of audit report issuance decision.	0.9	\$825	\$743	A2
Chamorro	Destiny D.	DDC	Staff	4/20/2007	Reviewed additional journal entries for Q1-Q4 due to a lowered scope for carve-out.	1.5	\$220	\$330	A2
<b>A2 Catalyst Project Total:</b>						<u>19.0</u>		<u>\$9,287</u>	
<b>Corporate</b>									
Sheckell	Steven F.	SFS	Partner	4/2/2007	Research accounting for impairment of Saginaw business	2.2	\$575	\$1,265	A2
Sheckell	Steven F.	SFS	Partner	4/3/2007	Research FAS 133 documentation requirements	1.7	\$575	\$978	A2
Asher	Kevin F.	KFA	Partner	4/4/2007	Research related to the Segment disclosure updates in connection with the S-1	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	4/4/2007	FIN 48 audit planning and scope meeting	1.6	\$770	\$1,232	A2
Kelley	Daniel F.	DFK	Partner	4/4/2007	Conference call with K. Asher, A. Krabill, S. Sheckell, and C. Tosto related to FIN 48 workplan and approach	1.2	\$575	\$690	A2
Kelley	Daniel F.	DFK	Partner	4/4/2007	Review and analysis of FIN 48 calculation	0.9	\$575	\$518	A2
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	Meeting with K. Asher, S. Sheckell, D. Kelley and C. Tosto to revise the FIN 48 audit program and discuss FIN 48 implementation issues.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	4/4/2007	Research segment restatement disclosures regarding realignment	2.6	\$575	\$1,495	A2
Sheckell	Steven F.	SFS	Partner	4/4/2007	Research FAS 133 documentation requirements	1.1	\$575	\$633	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	4/4/2007	Prepare letters for PwC workpaper review	0.5	\$575	\$288	A2
Tosto	Cathy I.	CIT	Partner	4/4/2007	Conference call with K. Asher, A. Krabill, S. Sheckell, and D. Kelley related to FIN 48 workplan and approach	1.2	\$575	\$690	A2
Lawler	Ryan P.	RPL	Staff	4/5/2007	Research regarding 8K disclosure of dual dated 10-K reports as a result of reallocation of costs and a resulting restatement/reclassification of segments.	2.5	\$140	\$350	A2
Sheckell	Steven F.	SFS	Partner	4/5/2007	Prepare letters for PwC workpaper review	1.6	\$575	\$920	A2
Henning	Jeffrey M.	JMH	Partner	4/9/2007	Review of access letters re: potential investors	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	4/9/2007	Review of latest FIN 48 1/1/07 schedule.	0.8	\$470	\$376	A2
Miller	Nicholas S.	NSM	Manager	4/9/2007	Meeting with A. Brazier to discuss use of critical terms match for the company's hedging policy.	0.8	\$330	\$264	A2
Henning	Jeffrey M.	JMH	Partner	4/10/2007	Review of access letters re: potential investors	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	4/11/2007	Discuss 3rd party access letters with PwC and correspond with E&Y GCO accordingly.	0.8	\$575	\$460	A2
Kelley	Daniel F.	DFK	Partner	4/11/2007	FIN 48 review and analysis	2.1	\$575	\$1,208	A2
Henning	Jeffrey M.	JMH	Partner	4/12/2007	Discuss 3rd party access letters with PwC and correspond with E&Y GCO accordingly.	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Meeting with J. Montgomery and E. Marold to discuss the accounting for DIP refinancing issuance costs.	1.4	\$470	\$658	A2
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Research relating to treatment of Delphi DIP refinancing issuance costs.	1.7	\$470	\$799	A2
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Preparation of FIN 48 audit program and client assistance schedule.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Research regarding FIN 48 adoption disclosure requirements for the Delphi Q1 10Q including gathering example disclosures.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	4/17/2007	Research of FIN 48 disclosures for A. Kulikowski.	1.8	\$330	\$594	A2
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Review Mothershead matter and Company draft correspondence	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Research regarding FIN 48 adoption disclosure requirements for the Delphi Q1 10Q including gathering example disclosures.	0.5	\$470	\$235	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	4/17/2007	Review of memo related to Motherhead SEC claim	1.8	\$575	\$1,035	A2
Sheckell	Steven F.	SFS	Partner	4/17/2007	Discuss Seginaw impairment issues with T. Timko and A. Brazier	0.7	\$575	\$403	A2
Boehm	Michael J.	MJB	Manager	4/18/2007	Met with A. Kulikowski to discuss FIN 48 disclosures.	0.4	\$330	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Research regarding the potential accounting impact of the Cadiz, Spain bankruptcy filing.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Research relating to treatment of Delphi DIP refinancing issuance costs.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Conference call with J. Hegelmann to discuss the audit approach for the adoption of FIN 48 in Q1.	0.8	\$470	\$376	A2
Sheckell	Steven F.	SFS	Partner	4/18/2007	Discuss Seginaw impairment issues with T. Timko and A. Brazier	1.2	\$575	\$690	A2
Asher	Kevin F.	KFA	Partner	4/19/2007	Review of the Mothershead memo and related situation	1.8	\$770	\$1,386	A2
Boehm	Michael J.	MJB	Manager	4/19/2007	Preparation of correspondence to A. Kulikowski regarding FIN 48.	0.3	\$330	\$99	A2
Hegelmann	Julie Ann	JAH	Senior	4/19/2007	Discussion with A. Krabill re: timing of FIN 48 audit work, workplan and 12/31/06 & 3/31/07 worksheets	0.3	\$300	\$90	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Meeting with M. Hatzfeld, A. Brazier and M. Sandlich to discuss the accounting impact of the Cadiz, Spain bankruptcy filing.	1.4	\$470	\$658	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Research regarding the potential accounting impact of the Cadiz, Spain bankruptcy filing.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Meeting with J. Montgomery, J. Volek and E. Marold to discuss our comments on the analysis prepared related to the accounting for DIP refinancing issuance costs.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Meeting with T. Tamer to discuss FIN 48 matters and the client assistance schedule.	1.4	\$470	\$658	A2
Marold	Erick W.	EWM	Senior	4/19/2007	Debt Refinancing - Met with J. Montgomery to discuss comments related to the Q1 debt issuance cost adjustment.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	4/19/2007	Debt Refinancing - Reviewed applicable guidance related to Delphi's refinancing arrangements.	1.4	\$275	\$385	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/19/2007	Debt Refinancing - Held discussion with J. Montgomery regarding their understanding of the authoritative guidance.	0.9	\$275	\$248	A2
Marold	Erick W.	EWM	Senior	4/19/2007	Debt Refinancing - Reviewed managements adjustment to their debt issuance costs, noting comments for management to consider when calculating the adjustment.	2.2	\$275	\$605	A2
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Conference call with M. Hatzfeld A. Brazier, M. Sandlich and C. Martin to discuss the accounting impact of the Cadiz, Spain bankruptcy filing.	1.2	\$470	\$564	A2
Marold	Erick W.	EWM	Senior	4/20/2007	Debt Refinancing - Reviewed managements revised debt issuance cost adjustment and obtained supporting documentation for the calculation.	2.4	\$275	\$660	A2
Sheckell Pacella	Steven F. Shannon M.	SFS SMP	Partner Manager	4/20/2007 4/22/2007	Review accounting memo to SEC Prepare walkthrough presentation to be given to Internal Audit to discuss walkthrough completion.	2.5 4.5	\$575 \$330	\$1,438 \$1,485	A2 A2
Asher	Kevin F.	KFA	Partner	4/23/2007	Review of documents and accounting research related to Mothershead	2.2	\$770	\$1,694	A2
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Compare 12/31/06 original to 12/31/06 revised FIN48 summary to identify items that have changes from original version and include those items on a list of questions	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Review FIN48 workplan and client assistance list - compare to the documentation received and formulate a listing of documentation and questions for client	1.9	\$300	\$570	A2
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Review Mothershead allegations and related memo	0.7	\$575	\$403	A2
Marold	Erick W.	EWM	Senior	4/23/2007	Performed substantive audit procedures related to the debt refinancing adjustments.	3.2	\$275	\$880	A2
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	Meeting with W. Tioriti to discuss the methodology of the Q1 impairment charge applied by the company, discussing Step 1 and Step 2 of the FAS 144 impairment analysis.	1.6	\$250	\$400	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	FAS 144 - Review of the documentation that the Company provided, including KPMG model	1.7	\$250	\$425	A2
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	FAS 144 - Clerical tested the schedules provided by the client	0.8	\$250	\$200	A2
Boehm	Michael J.	MJB	Manager	4/24/2007	Discussed Pension 8-K with R. Reimink	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	4/24/2007	Review of Pension 8-K	0.7	\$330	\$231	A2
Hatzfeld Jr.	Michael J.	MJH	Senior	4/24/2007	Meeting with W. Tilioti to review client deliverables supporting Q1 FAS 144 analysis.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Manager	4/24/2007	Review of Q1 technical accounting memorandum.	1.1	\$470	\$517	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review FIN 48 Europe binders for unusual items or material items not included on FIN 48 listing	1.3	\$300	\$390	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Correspondence with J. Erickson regarding FIN 48 binders.	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review Asia and Latin America FIN 48 binders with C. Smith.	1.6	\$300	\$480	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review Germany documentation in FIN 48 binders.	1.8	\$300	\$540	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review tax opinions noting certain France FIN 48 items identified	1.6	\$300	\$480	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Discussion with A. Krabill regarding contacting J. Erickson in search of FIN48 binders	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review year-end workpaper files for contingency items that relate to the FIN 48 audit	0.6	\$300	\$180	A2
Krabill	Aaron J.	AJK	Senior	4/24/2007	FIN 48 audit program development.	0.4	\$470	\$188	A2
Miller	Nicholas S.	NSM	Manager	4/24/2007	Meeting with D. Bayles, K. St. Romain, A. Krabill, A. Ranney to provide assistance on various scoping topics.	1.5	\$330	\$495	A2
Ranney	Amber C.	ACR	Senior	4/24/2007	Meeting with D. Bayles, N. Miller and A. Krabill to provide suggestion/guidance on the 2007 audit scope.	1.6	\$275	\$440	A2
Shueckell	Steven F.	SFS	Partner	4/24/2007	Review Motherhead claim and related accounting conclusions	3.1	\$575	\$1,783	A2
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Coordination of revised PwC access letter per D. Kelley.	0.2	\$140	\$28	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KEA	Partner	4/25/2007	Review of documents and accounting research related to Mothershead	2.7	\$770	\$2,079	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	Meeting with W. Tiliotti to review client deliverables supporting Q1 FAS 144 analysis.	1.0	\$470	\$470	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review Korea Highly Certain Tax Position documentation and FIN 48 workbooks to determine if the client provided multiples of the same item	0.2	\$300	\$60	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Develop list of questions after reviewing France Uncertain Tax position worksheets.	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Discussion with C. Tosto and C. Smith regarding FIN 48 overview, client assistance list, items client has provided and discuss request of additional information and clarification	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Discussion with D. Kelley on progress of FIN 48 audit and items needed.	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Draft e-mail to E&Y Austria - K Fuchs re: transfer pricing matters reviewed by E&Y Germany/Austria at year-end	0.7	\$300	\$210	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Provide CAP acceptance letter and supporting information and IRS audit settlement letter and supporting information	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review footnote disclosure on FIN 48 and make comments as to what additional information should be included.	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review France FIN 48 packet provided with year-end tax pack to understand and support FIN 48 items	1.2	\$300	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review Germany Uncertain Tax Position worksheets and prepare list of questions for client.	1.1	\$300	\$330	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review France Uncertain Tax Position worksheets and tie out to FIN 48 summary	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review workpaper prepared by C. Smith re: FAS 5 items recorded at year end compared to FAS 5 items recorded on FIN 48 summary to resolve the differences between the items	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Correspondence with T. Wetherington regarding audit settlement letter and CAP letter information for his expert opinion on close of the audit/tax year and circumstances on re-opening the year	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Tie Germany Uncertain Tax Position worksheets to FIN 48 summary	0.3	\$300	\$90	A2
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussions with E&Y Tax regarding FIN 48 testing.	0.8	\$470	\$376	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	Discussion with D. Kelley on FIN 48	0.5	\$575	\$288	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	Discussion with J. Hegelmann and C. Smith regarding status of our FIN 48 work, areas of focus and additional work to be performed	1.2	\$575	\$690	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	FIN 48 - discuss French R&D refundable credit issue with J. Henning and T. Tamer.	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	FIN 48 - Review year-end worksheets for discussion related to French R&D refundable credit.	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	FIN 48 - impact of cap on effective settlement definition	0.2	\$575	\$115	A2
Asher	Kevin F.	KFA	Partner	4/26/2007	Review of documents and accounting research related to Mothershead	3.1	\$770	\$2,387	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Meeting with W. Tiliotti to review client deliverables supporting Q1 FAS 144 analysis.	0.8	\$470	\$376	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Discuss with C. Tosto assistance from E&Y Germany on changes in uncertain tax positions and on validating the positions as documented by HQ are reasonable	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Preparation of e-mail to E&Y Germany to request assistance with understanding the Germany uncertain tax positions	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Preparation of e-mail to E&Y France re: inquiry of the France R&D tax credits	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Prepare documents to send to E&Y Germany	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Prepare Germany Uncertain Tax Position supporting documentation electronically.	0.3	\$300	\$90	A2
Kelley	Daniel F.	DFK	Partner	4/26/2007	Review of FIN 48 information and disclosure	3.9	\$575	\$2,243	A2
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	FAS 144 - Tied out the numbers presented in the model to the cash flow statements	1.3	\$250	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	FAS 144- Tied out the numbers presented in the model to the fixed asset detail ledger	2.9	\$250	\$725	A2
Sheckell	Steven F.	SFS	Partner	4/26/2007	Meeting with T. Timko, D. Sherbin and others to discuss Mothershead claim	1.2	\$575	\$690	A2
Tosto	Cathy I.	CIT	Partner	4/26/2007	Review FIN 48 support for German issues.	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	4/26/2007	Discussion with J. Hegelmann how to proceed regarding FIN 48 support for German issues.	0.3	\$575	\$173	A2
Boehm	Michael J.	MJB	Manager	4/27/2007	Met with R. Reimink to discuss 8-K documentation regarding reallocation of pension expenses.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	4/27/2007	Review of 8-K documentation regarding transfer of legacy pension costs from divisions to Corporate.	1.1	\$330	\$363	A2
Kelley Pacella	Daniel F. Shannon M.	DFK SMP	Partner Manager	4/27/2007 4/27/2007	Review of FIN 48 information and disclosure Lead training session with Internal Audit to describe how to perform walkthroughs. Attendees included: B. Garvey, D. Steis, P. Long, M. Harris and PwC.	3.1 3.1	\$575 \$330	\$1,783 \$1,023	A2 A2
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	FAS 144 - Drafted a memo to document the E&Y audit approach.	2.9	\$250	\$725	A2
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	Tied out the FAS 144 impairment charge to the GL.	0.6	\$250	\$150	A2
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	FAS 144 - Documented the final conclusion reached, including the conclusion reached on the Company's review of indicators.	0.6	\$250	\$150	A2
Sheckell	Steven F.	SFS	Partner	4/27/2007	Review Mothershead claim and related accounting conclusions	1.5	\$575	\$863	A2
Stille	Mark Jacob	MJS	Senior	4/27/2007	Work on Internal Audit Training Presentation and Session	3.1	\$250	\$775	A2
<b>A2 Corporate Project Total:</b>						<u>142.6</u>		<u>\$62,809</u>	
<b>Financial Remediation</b>									
Marold	Erick W.	EWB	Senior	4/2/2007	Reviewed Q1 Consolidated Deficiency tracker.	1.1	\$275	\$303	A2
Asher	Kevin F.	KFA	Partner	4/4/2007	Review of the material weakness remediation 2007 plan	1.2	\$770	\$924	A2
Simpson	Jamie	JS	Senior Manager	4/4/2007	Meeting with D. Bayles and K. St. Romain to discuss remediation plans and scoping.	1.3	\$470	\$611	A2
<b>A2 Financial Remediation Project Total:</b>						<u>3.6</u>		<u>\$1,838</u>	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>Fresh Start Accounting</b>									
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Meeting to discuss fresh-start accounting policy potential changes with B. Murray, J. Williams and S. Sheckell.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Research regarding potential accounting policy changes in fresh start accounting.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	Meeting with B. Murray to discuss current fresh start accounting topics.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	4/11/2007	Correspondence with B. Murray regarding fresh start valuation matters.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Fresh start advisory committee meeting, attending S. Sheckell, T. Tinko, J. Williams, B. Murray, KPMG valuation team and other advisory committee members.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Meeting with B. Murray to discuss current fresh-start accounting topics.	1.0	\$470	\$470	A2
Sheckell	Steven F.	SFS	Partner	4/18/2007	Fresh start accounting meeting regarding various accounting and process considerations	1.6	\$575	\$920	A2
Tosto	Cathy I.	CIT	Partner	4/18/2007	Attend fresh start advisory committee meeting	1.0	\$575	\$575	A2
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Conference call with J. Burns to discuss the status of the KPMG fresh start valuation process and our related audit plan.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	4/23/2007	Review of fresh start valuation methodology memos from KPMG.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Review of fresh start valuation methodology memos from KPMG.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Conference call with B. Murray to discuss current fresh start valuation questions.	0.4	\$470	\$188	A2
<b>A2 Fresh Start Accounting Project Total:</b>						<u>12.8</u>		<u>\$6,289</u>	
<b>Furukawa</b>									
Horne	Kevin John	KJH	Staff	4/2/2007	Furukawa: gathered small business templates to be used in the audit of the joint venture.	0.8	\$220	\$176	A2
Horne	Kevin John	KJH	Staff	4/2/2007	Furukawa: meeting with N. Miller to go over audit strategy.	0.3	\$220	\$66	A2
Horne	Kevin John	KJH	Staff	4/2/2007	Furukawa: prepared accounts receivable and payable confirmations in order to mail.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Homer	Kevin John	KJH	Staff	4/2/2007	Furnkawa: reviewed documentation sent by M. Schuppe to determine requests still needing to be fulfilled for the audit.	0.4	\$220	\$88	A2
Homer	Kevin John	KJH	Staff	4/2/2007	Furnkawa: preparation of e-mail to M. Schuppe requesting additional support for our testing of account reconciliations.	0.3	\$220	\$66	A2
Homer	Kevin John	KJH	Staff	4/2/2007	Furnkawa: tested the cash reconciliation.	0.4	\$220	\$88	A2
Homer	Kevin John	KJH	Staff	4/2/2007	Furnkawa: updated the understand the business document to incorporate 2006 data.	1.8	\$220	\$396	A2
Homer	Kevin John	KJH	Staff	4/2/2007	Furnkawa: vouched capital contributions and testing capital surplus reconciliation.	0.8	\$220	\$176	A2
Homer	Kevin John	KJH	Staff	4/2/2007	Furnkawa: vouched payable to Delphi Packard trial balance using Hyperion.	0.6	\$220	\$132	A2
Homer	Kevin John	KJH	Staff	4/3/2007	Furnkawa: completed the materiality calculation.	0.9	\$220	\$198	A2
Homer	Kevin John	KJH	Staff	4/3/2007	Furnkawa: Completed the summary review memorandum analytics.	2.6	\$220	\$572	A2
Homer	Kevin John	KJH	Staff	4/3/2007	Furnkawa: discussion with M. Schuppe regarding additional requests and expectations of receiving support for the requests.	0.4	\$220	\$88	A2
Homer	Kevin John	KJH	Staff	4/3/2007	Furnkawa: updated the audit strategies memorandum to include 2006 data.	1.9	\$220	\$418	A2
Homer	Kevin John	KJH	Staff	4/3/2007	Furnkawa: updated the internal control and fraud considerations document to include 2006 data.	2.2	\$220	\$484	A2
Homer	Kevin John	KJH	Staff	4/4/2007	Furnkawa: made purchase and expense transactions for our sample to test.	1.2	\$220	\$264	A2
Homer	Kevin John	KJH	Staff	4/4/2007	Furnkawa: tied out expense transactions to joint venture agreement.	0.6	\$220	\$132	A2
Homer	Kevin John	KJH	Staff	4/4/2007	Furnkawa: worked on filling out small business audit programs for the various audit areas.	1.7	\$220	\$374	A2
Homer	Kevin John	KJH	Staff	4/5/2007	Furnkawa: compiled requests listing and sent e-mail request to M. Schuppe for additional support needed for substantive testing.	0.3	\$220	\$66	A2
Homer	Kevin John	KJH	Staff	4/5/2007	Furnkawa: completed testing summary memo for accounts receivable to include with the small business audit program.	0.6	\$220	\$132	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Homer	Kevin John	KJH	Staff	4/5/2007	Funkawa: meeting with N. Miller to go over planning template questions and update progress on testing.	0.6	\$220	\$132	A2
Homer	Kevin John	KJH	Staff	4/5/2007	Funkawa: received the accounts payable reconciliations and completed testing and tie out to the trial balance.	0.9	\$220	\$198	A2
Homer	Kevin John	KJH	Staff	4/5/2007	Funkawa: received the sales register and made sample selection for sales transactions testing.	0.4	\$220	\$88	A2
Homer	Kevin John	KJH	Staff	4/5/2007	Funkawa: updated small business audit program templates for various audit areas.	0.9	\$220	\$198	A2
Homer	Kevin John	KJH	Staff	4/5/2007	Funkawa: worked on tie out of accounts receivable reconciliation and testing of the accounts receivable aging.	0.6	\$220	\$132	A2
Sheckell	Steven F.	SFS	Partner	4/17/2007	Review of engagement letter and related planning materials	0.8	\$575	\$460	A2
Aguino	Heather	HRA	Client Serving Associate	4/26/2007	Correspondence with N. Miller regarding Funkawa eng. letter.	0.2	\$140	\$28	A2
<b>A2 Funkawa Project Total:</b>						<u>22.6</u>		<u>\$5,240</u>	
<b>SAP Pre-Implementation</b>									
Buser	Jay	JB	Manager	4/2/2007	Preparing deliverable for Packard SAP project.	3.2	\$330	\$1,056	A2
Clarke	Hayley L.	HL C	Staff	4/2/2007	Clean up compensating control documentation	2.1	\$220	\$462	A2
Clarke	Hayley L.	HL C	Staff	4/2/2007	Document application control findings	3.6	\$220	\$792	A2
Clarke	Hayley L.	HL C	Staff	4/2/2007	Update status call with S. Pacella, B. Devitt, and N. Miller.	0.8	\$220	\$176	A2
Devitt	Barry J.	BJD	Senior Manager	4/2/2007	Update status call with S. Pacella, H. Clarke, and N. Miller.	0.9	\$520	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Participation in status update conference call with J. Buser and N. Miller.	1.1	\$470	\$517	A2
Kinzly	Mark P.	MPK	Senior Manager	4/2/2007	Document Financial Reporting compensating controls	3.4	\$250	\$850	A2
Kinzly	Mark P.	MPK	Senior Manager	4/2/2007	Document Revenue compensating controls	3.6	\$250	\$900	A2
Pacella	Shannon M.	SMP	Manager	4/2/2007	Weekly status update meeting to discuss Packard SAP implementation. Attendees: N. Miller, H. Clarke, and B. Devitt	0.9	\$330	\$297	A2
Clarke	Hayley L.	HL C	Staff	4/3/2007	Update AWS files for conflicts and unassociated evidence.	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	4/3/2007	Created worksheet numbers for all AWS documents.	2.6	\$220	\$572	A2
Clarke	Hayley L.	HLC	Staff	4/3/2007	Document application control findings.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	4/3/2007	Follow-up with S. Bryant for application control contact information.	0.1	\$220	\$22	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Review of SAP implementation deliverable draft.	1.1	\$470	\$517	A2
Buser	Jay	JB	Manager	4/4/2007	Preparing deliverable for Packard SAP project.	0.7	\$330	\$231	A2
Clarke	Hayley L.	HLC	Staff	4/4/2007	Update deliverable based on review comments from J. Buser and M. Polak	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	4/4/2007	Update deliverable with testing information	2.4	\$220	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2007	Participation in status update conference call with J. Buser and N. Miller.	0.9	\$470	\$423	A2
Hemming	Jeffrey M.	JMH	Partner	4/4/2007	Meeting with all SAP service providers and D. Bayles to discuss SAP implementation project	1.5	\$575	\$863	A2
Miller	Nicholas S.	NSM	Manager	4/4/2007	Call with J. Buser and R. Heidenreich for an update on the Packard SAP implementation project	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	4/4/2007	Coordination of meetings with Delphi regarding SAP implementations.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	4/4/2007	Discussion with C. Maciejewski regarding AP vendor master file and Dacor to SAP conversion.	0.3	\$470	\$141	A2
Tanner	Andrew J.	ALT	Senior Manager	4/4/2007	Meeting with S. Pacella to discuss Role Design	0.9	\$520	\$468	A2
Buser	Jay	JB	Manager	4/5/2007	Preparing deliverable for Packard SAP project.	3.0	\$330	\$990	A2
Clarke	Hayley L.	HLC	Staff	4/5/2007	Document application control findings	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	4/5/2007	Update deliverable based on review comments from J. Buser and M. Polak	3.3	\$220	\$726	A2
Clarke	Hayley L.	HLC	Staff	4/5/2007	Update deliverable with testing information	3.6	\$220	\$792	A2
Buser	Jay	JB	Manager	4/6/2007	Preparing deliverable for Packard SAP project.	2.1	\$330	\$693	A2
Clarke	Hayley L.	HLC	Staff	4/6/2007	Call with S. Pacella to review testing completed by PWC	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	4/6/2007	Update deliverable based on review comments from J. Buser and M. Polak	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	4/6/2007	Update deliverable with testing information	1.6	\$220	\$352	A2
Pacella	Shannon M.	SMP	Manager	4/6/2007	Call with H. Clarke to discuss Packard application control testing.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	4/9/2007	Internal Status call w/ E&Y Packard team - J. Henning, M. Hatzfeld, H. Clarke, and M. Kinzly.	1.0	\$330	\$330	A2
Clarke	Hayley L.	HLC	Staff	4/9/2007	Update deliverable for Packard implementation review project.	3.8	\$220	\$836	A2
Clarke	Hayley L.	HLC	Staff	4/9/2007	Update status meeting with J. Buser, N. Miller, J. Henning, M. Hatzfeld, and M. Polak to discuss Packard implementation review.	0.7	\$220	\$154	A2
Devitt	Barry J.	BJD	Senior Manager	4/9/2007	Prepare final deliverable draft for Packard SAP project.	3.6	\$520	\$1,872	A2
Devitt	Barry J.	BJD	Senior Manager	4/9/2007	Revise final deliverable draft for Packard SAP project.	3.8	\$520	\$1,976	A2
Devitt	Barry J.	BJD	Senior Manager	4/9/2007	Make additions to final draft deliverable for conference call with N. Miller, J. Buser, J. Henning, and M. Hatzfeld.	0.7	\$520	\$364	A2
Henning	Jeffrey M.	JMH	Partner	4/9/2007	Packard SAP implementation status call and follow-up notes with N. Miller, J. Buser, B. Devitt, and M. Hatzfeld.	1.6	\$575	\$920	A2
Miller	Nicholas S.	NSM	Manager	4/9/2007	Conference call with J. Buser, J. Henning, M. Hatzfeld to discuss the status of the Packard SAP implementation procedures.	1.0	\$330	\$330	A2
Miller	Nicholas S.	NSM	Manager	4/10/2007	Conference call with S. Pacella and J. Buser to discuss configurable application controls at Packard.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	4/10/2007	Call with J. Buser, N. Miller to discuss scope of application control testing for the Packard SAP conversion.	0.5	\$330	\$165	A2
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with J. Henning regarding SAP pre-implementation engagement letter.	0.4	\$140	\$56	A2
Buser	Jay	JB	Manager	4/11/2007	Review of SAP implementation workpapers.	2.6	\$330	\$858	A2
Buser	Jay	JB	Manager	4/11/2007	Updating of project deliverable.	2.6	\$330	\$858	A2
Clarke	Hayley L.	HLC	Staff	4/11/2007	Clear comments for data conversion and interface testing	3.1	\$220	\$682	A2
Henning	Jeffrey M.	JMH	Partner	4/11/2007	Review Packard Engagement letter re: SAP installation	0.9	\$575	\$518	A2
Miller	Nicholas S.	NSM	Manager	4/11/2007	Time spent mapping the configurable application controls at Packard to the divisional control framework.	1.4	\$330	\$462	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	4/12/2007	Meeting with B. Garvey, D. Steis, and C. Pierce to discuss IA involvement in SAP implementation project	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	4/12/2007	Review of SAP implementation workpapers and updating of project deliverable.	3.1	\$330	\$1,023	A2
Buser	Jay	JB	Manager	4/12/2007	Status call w/ R. Heidenreich regarding Packard SAP implementation	0.5	\$330	\$165	A2
Clarke	Hayley L.	HLC	Staff	4/12/2007	Clean up AWS documents by numbering and consolidating workpapers.	3.8	\$220	\$836	A2
Clarke	Hayley L.	HLC	Staff	4/12/2007	Discuss Packard implementation with M. Polak and J. Buser	0.6	\$220	\$132	A2
Clarke	Hayley L.	HLC	Staff	4/12/2007	Update Application control leadsheet based on evidence received from the competency center	3.6	\$220	\$792	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Conference call with S. Pacella, N. Miller and J. Buser re: SAP Implementation client-deliverable status.	1.9	\$470	\$893	A2
Henning	Jeffrey M.	JMH	Partner	4/12/2007	Review Packard Engagement letter re: SAP installation	1.1	\$575	\$633	A2
Polak	Matthew J.	MJP	Senior Manager	4/12/2007	Review SAP Implementation workpapers	3.0	\$520	\$1,560	A2
Tanner	Andrew J.	AJT	Senior Manager	4/12/2007	Review/updates to Role Design workplan	1.1	\$520	\$572	A2
Buser	Jay	JB	Manager	4/13/2007	Review of SAP implementation workpapers.	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	4/13/2007	Updating of project deliverable.	0.5	\$330	\$165	A2
Clarke	Hayley L.	HLC	Staff	4/13/2007	Create a detailed client assistance listing for D. Steis regarding application controls for Packard	2.8	\$220	\$616	A2
Clarke	Hayley L.	HLC	Staff	4/13/2007	Prepare final requests for implementation review.	2.4	\$220	\$528	A2
Clarke	Hayley L.	HLC	Staff	4/13/2007	Update application control leadsheet based on evidence received from the competency center	2.3	\$220	\$506	A2
Miller	Nicholas S.	NSM	Manager	4/13/2007	Meeting with J. Garrett, J. Nolan, J. Simpson, A. Tanner and S. Pacella to review the Company's process for the implementation of SAP for the corporate general ledger.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	4/13/2007	Meeting with A. Tanner to discuss status of project planning for SAP role re-design and DGL to SAP conversion.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/13/2007	Meeting with J. Nolan, J. Garrett, A. Tanner, and N. Miller to discuss DGL to SAP conversion process.	0.9	\$330	\$297	A2
Tanner	Andrew J.	AJT	Senior Manager	4/13/2007	Meeting with J. Nolan, J. Garrett, J. Simpson, N. Miller, and S. Pacella to discuss DGL conversion project	1.2	\$520	\$624	A2
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with S. Pacella and B. Hamlin regarding Additional Activity Codes for the TSRS Risk Advisory engagement.	0.2	\$140	\$28	A2
Clarke	Hayley L.	HLC	Staff	4/16/2007	Attend update status meeting with S. Pacella, J. Buser, N. Miller, M. Polak	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	4/16/2007	Create lead sheets for all application controls tested	1.4	\$220	\$308	A2
Miller	Nicholas S.	NSM	Manager	4/16/2007	Call with J. Buser, M. Polak and S. Pacella for an update on the Packard SAP implementation work.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	4/16/2007	Review of the configurable application controls for the Packard SAP implementation.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	4/16/2007	Meeting with N. Miller to discuss/identify key application controls to be tested as part of Packard SAP implementation project.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	4/16/2007	Reviewed application controls identified by Packard team to verify the app controls were deemed critical for the 2007 audit.	1.4	\$330	\$462	A2
Pacella	Shannon M.	SMP	Manager	4/16/2007	Status update call with J. Buser, M. Polak, N. Miller and H. Clarke.	0.8	\$330	\$264	A2
Tanner	Andrew J.	AJT	Senior Manager	4/16/2007	Meeting with S. Pacella to discuss Dacor implementation	0.5	\$520	\$260	A2
Clarke	Hayley L.	HLC	Staff	4/17/2007	Update documentation based on additional evidence for expenditures	2.4	\$220	\$528	A2
Clarke	Hayley L.	HLC	Staff	4/17/2007	Update documentation based on additional evidence for financial reporting	3.6	\$220	\$792	A2
Hemming	Jeffrey M.	JMH	Partner	4/17/2007	Coordination for meeting dates for Packard Pre-Implementation projects	0.4	\$575	\$230	A2
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with S. Pacella regarding activity codes for the TSRS Risk Advisory engagement	0.1	\$140	\$14	A2
Cash	Kevin L.	KLC	Partner	4/18/2007	Status update re Packard SAP project and discussion of SAP Security initiatives	1.6	\$575	\$920	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	4/18/2007	Update documentation based on additional evidence for expenditures	3.8	\$220	\$836	A2
Clarke	Hayley L.	HLC	Staff	4/18/2007	Update documentation based on additional evidence for financial reporting	1.7	\$220	\$374	A2
Miller	Nicholas S.	NSM	Manager	4/18/2007	Coordination with F. Nance and D. Bayles to set up a meeting to address the SOX concerns in regards to the SAP implementation at the Packard division.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/18/2007	Create inventory showing key application controls for Packard team to test.	1.5	\$330	\$495	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Document evidence for MTMS interface provided by J. Eastman and A. Restaino	2.4	\$220	\$528	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Meet with A. Resaino and J. Eastman to discuss evidence for the MTMS interface	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Meet with J. Ostheimer to discuss the evidence for the l-Supply interface	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Meet with M.E. Felovich to discuss the new process for maintaining data conversion documentation.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Update documentation for evidence provided by M.E. Felovich on data conversion	0.7	\$220	\$154	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Update G/L data conversion documentation with evidence provided by J. Dixon.	0.2	\$220	\$44	A2
Kinzly	Mark P.	MPK	Senior	4/19/2007	Review comments clearing for SAP security	1.7	\$250	\$425	A2
Pacella	Shannon M.	SMP	Manager	4/19/2007	Create E&Y participation role/responsibilities matrix to prepare for discussion with T. Timko.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/19/2007	Prepare email correspondence to J. Nolan to discuss scheduling of follow-up meeting to discuss conversion process.	0.2	\$330	\$66	A2
Pacella	Shannon M.	SMP	Manager	4/19/2007	Create E&Y participation role/responsibilities matrix to prepare for discussion with T. Timko.	0.5	\$330	\$165	A2
Clarke	Hayley L.	HLC	Staff	4/20/2007	Review and document training evidence provided by D. Valentine	1.9	\$220	\$418	A2
Clarke	Hayley L.	HLC	Staff	4/20/2007	Update documentation for evidence provided by M.E. Felovich on data conversion	2.1	\$220	\$462	A2
Kinzly	Mark P.	MPK	Senior	4/20/2007	Review comments clearing for Financial Rptg and Revenue comp. controls	3.2	\$250	\$800	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzy Stille	Mark P. Mark Jacob	MPK MJS	Senior Senior	4/20/2007 4/20/2007	Review comments clearing for SAP security Download of SAP tables for the what-if tool for Packard.	3.1 0.8	\$250 \$250	\$775 \$200	A2 A2
Buser	Jay	JB	Manager	4/23/2007	Update status meeting for SAP implementation with H. Clarke, M. Kinzy, S. Pacella, M. Polak, K. Cash, and N. Miller	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	4/23/2007	Revise draft deliverable document and powerpoint for K. Cash	1.9	\$330	\$627	A2
Cash	Kevin L.	KLC	Partner	4/23/2007	Packard SAP - review of draft deliverable and PowerPoint	2.1	\$575	\$1,208	A2
Cash	Kevin L.	KLC	Partner	4/23/2007	DGL to SAP - Review of materials for meeting with T. Timko	0.4	\$575	\$230	A2
Cash	Kevin L.	KLC	Partner	4/23/2007	Dacor to SAP - Review of materials for meeting with T. Timko	0.3	\$575	\$173	A2
Cash	Kevin L.	KLC	Partner	4/23/2007	SAP Role Redesign - Review of materials for meeting with T. Timko	0.8	\$575	\$460	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Document training evidence provided by D. Valentine	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Finalize expenditure configurable control documentation	3.6	\$220	\$792	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Discussion with M. Kinzy to clear comments for security testing	0.7	\$220	\$154	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Update AWS file based on J. Buser's review comments.	0.3	\$220	\$66	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Update status meeting for SAP implementation with J. Buser, M. Kinzy, S. Pacella, M. Polak, K. Cash, and N. Miller	1.1	\$220	\$242	A2
Clarke Henning	Hayley L. Jeffrey M.	HLC JMH	Staff Partner	4/23/2007 4/23/2007	Update the draft deliverable for meeting Planning for Packard SAP implementation visit	0.3 0.3	\$220 \$575	\$66 \$173	A2 A2
Pacella	Shannon M.	SMP	Manager	4/23/2007	Participate in Packard SAP Status Call. Attendees include: M. Hatzfeld, J. Buser, M. Polak, and H. Clarke.	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	4/24/2007	Provide documentation and attend Packard SAP Status Call. Attendees include: M. Hatzfeld, S. Pacella, M. Polak, and H. Clarke.	2.0	\$330	\$660	A2
Clarke	Hayley L.	HLC	Staff	4/24/2007	Document updated data conversion testing from new template provided by M.E. Fellovich	1.2	\$220	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	4/24/2007	Finalize expenditure configurable control documentation	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	4/24/2007	Meeting with V. Pandare to discuss inventory configurable controls	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Internal meeting to discuss E&Y deliverable related to completion of our SAP pre-implementation review for Packard SAP implementation.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	4/24/2007	Conference call with J. Nolan and Nora re: ACS transition to SAP at Mexican acctg center.	1.4	\$575	\$805	A2
Miller	Nicholas S.	NSM	Manager	4/24/2007	Conference call with J. Nolan, S. Pacella, J. Henning to discuss the procedures for the transfer of payables from Dacor to SAP.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	4/24/2007	Conference call with J. Torres, J. Nolan, J. Henning, A. Tanner, and N. Miller to discuss DACOR to SAP project scope and status.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	4/24/2007	Prepare documentation request to be sent to N. Torres to obtain supporting evidence for the DACOR to SAP conversion.	5.0	\$330	\$1,650	A2
Stille	Mark Jacob	MJS	Senior	4/24/2007	Conference call to discuss Dacor to SAP conversion process.	1.1	\$250	\$275	A2
Tanner	Andrew J.	AJT	Senior Manager	4/24/2007	Meeting with Dacor project team, S. Pacella, and J. Henning to discuss project overview/control coverage	0.9	\$520	\$468	A2
Buser	Jay	JB	Manager	4/25/2007	Review financial reporting application control testing.	3.0	\$330	\$990	A2
Clarke	Hayley L.	HLC	Staff	4/25/2007	Clear comments for financial reporting application controls reviewed by J. Buser.	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	4/25/2007	Complete documentation of inventory application controls testing.	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	4/25/2007	Document training evidence provided by D. Valentine	1.3	\$220	\$286	A2
Huffman	Derek T.	DTH	Senior	4/25/2007	Review of Packard implementation security analysis results	0.6	\$275	\$165	A2
Stille	Mark Jacob	MJS	Senior	4/25/2007	Pulling of SAP files for D. Huffman.	0.9	\$250	\$225	A2
Buser	Jay	JB	Manager	4/26/2007	Meeting with K. Cash, J. Henning, M. Hatzfeld, H. Clarke, and M. Kinzy to discuss deliverable for meeting next week	1.4	\$330	\$462	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Rees	Affidavit Number
Buser	Jay	JB	Manager	4/26/2007	Meeting with K. Cash, J. Henning, M. Hatzfeld, H. Clarke, and M. Kinzly to discuss deliverable for meeting next week	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	4/26/2007	Review testing to prepare for internal status meeting.	2.2	\$330	\$726	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Complete documentation of inventory application controls testing.	3.4	\$220	\$748	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Assist M. Kinzly with clearing comments for security testing	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Meeting with K. Cash, J. Henning, M. Hatzfeld, J. Buser, and M. Kinzly to discuss deliverable for meeting next week	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Meeting with V. Pandare to discuss inventory configurable controls	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Update AWS file based on J. Buser's review comments.	2.6	\$220	\$572	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Internal meeting to discuss E&Y deliverable related to completion of our SAP pre-implementation review for Packard SAP implementation.	1.1	\$470	\$517	A2
Hemming	Jeffrey M.	JMH	Partner	4/26/2007	Review Packard SAP pre-implementation review report and discuss with team	2.1	\$575	\$1,208	A2
Kinzly	Mark P.	MPK	Senior	4/26/2007	Review comments for Financial Reporting compensating controls.	3.2	\$250	\$800	A2
Miller	Nicholas S.	NSM	Manager	4/26/2007	Call with J. Henning, K. Cash, M. Hatzfeld, J. Buser to discuss the final slide deck to present findings to management.	1.2	\$330	\$396	A2
Miller	Nicholas S.	NSM	Manager	4/26/2007	Review of the TSRS team findings in relation to the compensating controls in place to address segregation of duties risks within SAP.	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	4/27/2007	Call with C. Zerull, C. High, and N. Miller to discuss the compensating controls required given the lack of Segregation of Duties within SAP.	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	4/27/2007	Review compensating controls to prepare for meeting with C. Zerull, C. High, and N. Miller	1.5	\$330	\$495	A2
Clarke	Hayley L.	HLC	Staff	4/27/2007	Complete documentation of inventory application controls testing.	3.7	\$220	\$814	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	4/27/2007	Document training evidence provided by D. Valentine	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	4/27/2007	Assist M. Kinzly with clearing comments for security testing	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	4/27/2007	Update PowerPoint slides for meeting next week with Packard management	0.6	\$220	\$132	A2
Kinzly	Mark P.	MPK	Senior	4/27/2007	Review comments for Financial Reporting compensating controls.	3.9	\$250	\$975	A2
Miller	Nicholas S.	NSM	Manager	4/27/2007	Call with C. Zenill, C. High, and J. Buser to discuss the compensating controls required given the lack of Segregation of Duties within SAP.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/27/2007	Meeting with J. Henning to discuss feedback on deck to be presented to Tinko on 4/30/07.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/27/2007	Prepare deck to present to T. Tinko re: SAP observations.	1.1	\$330	\$363	A2
Tanner	Andrew J.	AJT	Senior Manager	4/27/2007	Development/Review of SAP Assessment deck	1.2	\$520	\$624	A2
<b>A2 SAP Pre-Implementation Project Total:</b>						<b>238.4</b>		<b>\$72,744</b>	
<b>Saginaw Carve-Out Audit</b>									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Discussion with J. Perkins and R. Marcola related to timing of Saginaw Carve-out financial statements.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	4/3/2007	Review email correspondence regarding international deliverables from E&Y China due to carve out audit	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	4/3/2007	Call with R. Marcola regarding carve out financial walk from Delphi Corp 10K to Steering Financials as of 12/31/2005 and the bridge file already sent.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	4/3/2007	Review and modify staffing on carve out audit	0.2	\$470	\$94	A2
Stille	Mark Jacob	MJS	Senior	4/4/2007	Time spent determining journal entries between threshold for Steering.	2.8	\$250	\$700	A2
Barber	Keith A.	KAB	Senior	4/5/2007	Steering Carve Out - Review of IE Population Request	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	4/5/2007	Review international deliverables from E&Y China regarding specific scope performed for carve out purposes	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	4/6/2007	Review ASM.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	4/6/2007	Prepare summary of reporting from E&Y Spain on Steering Cadiz	0.5	\$470	\$235	A2
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Correspondence with G. Imberger regarding Saginaw Carve-Out economics.	0.3	\$140	\$42	A2
Tau Imberger	King-Size Guido	KST GI	Senior Manager	4/10/2007 4/11/2007	Preparing Q1 2007 PBC list. Saginaw Carve out audit. Review client assistance list	0.5 0.6	\$275 \$470	\$138 \$282	A2 A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Weekly update conference call with J. Perkins and R. Marcola.	1.9	\$470	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Meeting with A. Brazier and W. Tiliotti to discuss accounting implications of Cadiz, Spain bankruptcy.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	4/12/2007	Saginaw carve out audit: update client assistance list based on discussions held	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	Continued ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.3	\$470	\$141	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	Review of international deliverables (summary memos, inter-office reporting) from Spain, Poland and Italy.	2.0	\$470	\$940	A2
Hemming	Jeffrey M.	JMH	Partner	4/17/2007	Finalize engagement letter for carve out	0.8	\$575	\$460	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Continued ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Review of international deliverables (summary memos, inter-office reporting) from Spain, Poland and Italy.	2.0	\$470	\$940	A2
Henning Imberger	Jeffrey M. Guido	JMH GI	Partner Senior Manager	4/18/2007 4/18/2007	Finalize engagement letter for carve out Review of international deliverables from Poland and Italy for carve out audit as of 12/31/2006 purposes.	1.1 2.9	\$575 \$470	\$633 \$1,363	A2 A2
Craig	Tashawna N.	TNC	Staff	4/19/2007	Retrieve documents from 2007 quarter workpapers	0.7	\$140	\$98	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Continued ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.8	\$470	\$376	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.2	\$470	\$94	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Review of international deliverables (summary memos, inter-office reporting) from Spain, Poland and Italy.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	4/19/2007	Review planning activities 1 until 8 and prepare information for Partner review for carve out audit purposes.	3.9	\$470	\$1,833	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	Continued ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	4/20/2007	Prepare worklist related to the carve out audit.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	4/23/2007	Develop procedures to be performed by team for carve out purposes at Delphi Saginaw (reconciliation of Segment 2005 Saginaw to Delphi 10K 2005.)	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion with B. Prueter, P. O'Bee, L. Briggs regarding the timeline to proceed on Q1, carve out and walkthroughs.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion with R. Marcole regarding warranty accruals audited by our Italian and Poland E&Y team for carve out purposes.	1.1	\$470	\$517	A2
Craig	Tashawna N.	TNC	Staff	4/24/2007	Review of Q1 to Q3 Journal entries (additional work due to lower scope)	3.2	\$140	\$448	A2
<b>A2 Saginaw Carve-Out Project Total:</b>						<u>40.1</u>		<u>\$16,862</u>	
<b>A2 Project Total:</b>						<u>483.7</u>		<u>\$176,333</u>	
<b>Tax Bankruptcy - A3</b>									
Ericson	Molly	ME	Manager	4/2/2007	Reviewing updated cash forecast models.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	4/3/2007	Discussion with C. Tosio, R. Ward, and J. McBride in preparation for call with Delphi and KPMG.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	4/3/2007	Reviewing updated cash forecast scenarios.	2.2	\$550	\$1,210	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/3/2007	Discussions with C. Tosio & R. Ward regarding upcoming meeting at Delphi to discuss updating NUBIL calculation and other tax issues.	0.7	\$600	\$420	A3
Tosio	Cathy I.	CIT	Partner	4/3/2007	Debrief with R. Ward, M. Erickson, and J. McBride related to tax basis balance sheet and agenda for client meeting.	0.4	\$680	\$272	A3
Tosio	Cathy I.	CIT	Partner	4/3/2007	Review with J. McBride the 2006 tax basis balance sheet prepared by client	0.4	\$680	\$272	A3
Tosio	Cathy I.	CIT	Partner	4/3/2007	Meeting with T. Tanner, S. Gale and M. Lewis related to the 2006 tax basis balance sheet.	1.4	\$680	\$952	A3
Tosio	Cathy I.	CIT	Partner	4/3/2007	Review memo prepared by Delphi related to tax deductibility of professional fees.	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	4/3/2007	Reviewing tax scenarios.	1.9	\$750	\$1,425	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	4/3/2007	Call with J. McBride, C. Tosto and M. Ericson to discuss information needed for NUBIL calculations and make plans for meeting with Delphi tax department	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	4/3/2007	Work on updated scenarios	1.7	\$750	\$1,275	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/4/2007	Prepare list of open issues re NUBIL and attribute reduction for discussion at upcoming meeting.	1.3	\$600	\$780	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/4/2007	Revisit consolidating tax basis balance sheet as of 12/31/05 to be in a position to walk S. Gale through it.	0.9	\$600	\$540	A3
Strehlow	Val	VPS	Senior Manager	4/4/2007	Call with C. Tosto to review Delphi write-up for IRS re Chapter 11 professional fees.	0.8	\$600	\$480	A3
Tosto	Cathy I.	CIT	Partner	4/4/2007	Call with V. Strehlow to discuss Delphi's memo to be provided to IRS.	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	4/4/2007	Review V. Strehlow's comments on Delphi's memo on tax treatment of bankruptcy costs.	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	4/4/2007	Follow-up with M. Lewis regarding memo on tax treatment of bankruptcy costs.	0.2	\$680	\$136	A3
Ericson	Molly	ME	Manager	4/5/2007	Call with S. Gale, M. Lewis, T. Tamer, R. Ward, H. Tucker, J. McBride and KPMG regarding open items in NUBIL analysis and KPMG valuations.	1.8	\$550	\$990	A3
Ericson	Molly	ME	Manager	4/5/2007	Preparing and transmitting 4/3/07 cash forecast scenarios.	0.4	\$550	\$220	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/5/2007	Discussion with S. Gale re issues related to stock basis calculations.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/5/2007	Meeting at Delphi with S. Gale, T. Tamer, M. Lewis, H. Tucker, and R. Ward to discuss open issues re NUBIL calculation and attribute reduction.	1.8	\$600	\$1,080	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/5/2007	Meeting with S. Gale, T. Tamer, M. Lewis, H. Tucker, R. Ward & various individuals from KPMG to discuss valuation of assets & specificity needed to perform proper NUBIL calculations.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/5/2007	Prepare for meeting at Delphi to review open items.	0.8	\$600	\$480	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Strehlow	Val	VPS	Senior Manager	4/5/2007	Review of revised company write-up.	0.9	\$600	\$540	A3
Tucker	Howard J.	HJT	Partner	4/5/2007	Call with S. Gale, M. Lewis, T. Tamer, R. Ward, J. McBride, M. Ericson and KPMG regarding open items in NUBIL analysis and KPMG valuations.	1.8	\$750	\$1,350	A3
Ward	Richard D.	RDW	Executive Director	4/5/2007	Participate in conference call regarding information needed from valuation professionals for NUBIL analysis, process for updating tax basis balance sheet	1.7	\$750	\$1,275	A3
Blank	Jacob M.	JMB	Partner	4/8/2007	Reviewing tax scenarios.	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	4/11/2007	Merging multiple 5 year forecast models into one model with toggles	4.3	\$550	\$2,365	A3
Ericson	Molly	ME	Manager	4/11/2007	Merging multiple 5 year forecast scenarios into one file	3.8	\$550	\$2,090	A3
Ericson	Molly	ME	Manager	4/11/2007	Reviewing model updates	1.1	\$550	\$605	A3
Ericson	Molly	ME	Manager	4/11/2007	Updates to NOL lapse schedule.	1.1	\$550	\$605	A3
Ericson	Molly	ME	Manager	4/12/2007	Reviewing and discussing model updates with R. Ward.	2.8	\$550	\$1,540	A3
Hart	Kevin M.	KMH	Senior Executive	4/12/2007	Verified calculations in model.	2.8	\$450	\$1,260	A3
Ward	Richard D.	RDW	Director	4/12/2007	Review revisions to NUBIL model	1.2	\$750	\$900	A3
Ericson	Molly	ME	Manager	4/16/2007	Updates to forecast model and transmission to Skadden.	0.7	\$550	\$385	A3
Ericson	Molly	ME	Manager	4/16/2007	Weekly status call with S. Gale, J. Whitson, B. Sparks, R. Ward, H. Tucker and Skadden.	0.5	\$550	\$275	A3
Hart	Kevin M.	KMH	Senior Partner	4/16/2007	Review of recent 13D/G filings.	2.9	\$450	\$1,305	A3
Tosio	Cathy I.	CIT	Partner	4/16/2007	Debrief with J. McBride on fresh start discussions with KPMG.	0.6	\$680	\$408	A3
Tosio	Cathy I.	CIT	Partner	4/16/2007	Follow-up with regard to valuation specific to tax.	0.2	\$680	\$136	A3
Tucker	Howard J.	HJT	Partner	4/16/2007	Weekly status call with S. Gale, J. Whitson, B. Sparks, R. Ward, H. Tucker, M. Ericson and Skadden.	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	4/16/2007	Discuss updated cash tax model with R. Ward, S. Gale and M. Ericson.	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	4/16/2007	Weekly status call with S. Gale, J. Whitson, B. Sparks, J. Blank, H. Tucker, M. Ericson and Skadden.	0.6	\$750	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	4/16/2007	Discuss updated cash tax model with H. Tucker, S. Gale and M. Ericson.	0.7	\$750	\$525	A3
Blank	Jacob M.	JMB	Partner	4/17/2007	Weekly status call with S. Gale, J. Whitson, B. Sparks, R. Ward, H. Tucker, M. Ericson and Skadden.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	4/18/2007	Call with R. Ward and C. Tostio regarding KPMG valuation	0.1	\$550	\$55	A3
Tucker	Howard J.	HJT	Partner	4/23/2007	Weekly call with R. Ward, J. Whitson, S. Gale, J. Blank, Gross, and Sensenbrenner regarding current 382 analysis, updates to models, and current status of case	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	4/23/2007	Weekly call with H. Tucker, J. Whitson, J. Blank, S. Gale, Gross, and Sensenbrenner regarding current 382 analysis, updates to models, and current status of case.	1.7	\$750	\$1,275	A3
Blank	Jacob M.	JMB	Partner	4/24/2007	Weekly call with H. Tucker, J. Whitson, R. Ward, S. Gale, Gross, and Sensenbrenner regarding current 382 analysis, updates to models, and current status of case	0.5	\$750	\$375	A3
Platt	Lauren E.	LEP	Staff	4/26/2007	Updated the Company's NOL model to take account of a 2008 emergence date.	0.6	\$200	\$120	A3
Platt	Lauren E.	LEP	Staff	4/27/2007	Updated the Company's NOL model to take account of a 2008 emergence date.	1.1	\$200	\$220	A3
Ward	Richard D.	RDW	Executive Director	4/27/2007	Work with L. Platt on updates to model for alternative emergence dates	1.3	\$750	\$975	A3
<b>A3 Project Subtotal:</b>						<u>58.5</u>		<u>\$35,697</u>	
<b>Tax International - A3</b>									
Baier	Simone	SB	Senior	4/12/2007	Analyze German comments on the macro legal step plan, include comments to new version of step plan accordingly.	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	4/12/2007	Analyze revised Brazilian steps proposed by G. Mendes, E&Y Brazil.	0.6	\$450	\$270	A3
Hart	Kevin M.	KMH	Senior	4/12/2007	Prepare documentation for TORM.	0.8	\$450	\$360	A3
Menger	Joerg	JM	Partner	4/12/2007	Review of step plan, RETT issues, Organschaft, and thin cap comments.	1.4	\$750	\$1,050	A3
Mukhtar	Mark J.	MJM	Partner	4/12/2007	Preparation for client meeting in NY on 4/5/07.	0.8	\$680	\$544	A3



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Siler	Klaus	KS	Senior Manager	4/2/2007	Consider German tax implications of proposed local county planning	2.0	\$650	\$1,300	A3
Voortman	Anna	AV	Partner	4/2/2007	Preparation for client meeting in NY on 4/5/07.	0.8	\$750	\$600	A3
Voortman	Anna	AV	Partner	4/2/2007	Review of local country structuring plan.	1.1	\$750	\$825	A3
Wisniewski	James J.	JW	Executive Director	4/2/2007	Conf call re transfer pricing	1.0	\$750	\$750	A3
Baier	Simone	SB	Senior	4/3/2007	Conference call with A. Voortman, M. Mukhtar and S. Huysmans re: client meeting on April 4	0.7	\$450	\$315	A3
Baier	Simone	SB	Senior	4/3/2007	Conference call with C. Joosen and S. Huysmans to discuss Lux HoldCo structure.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	4/3/2007	Discussions with E&Y Germany re: German NOL's	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	4/3/2007	Integrate comments of E&Y Poland and E&Y Mexico to the macro step plan	1.3	\$450	\$585	A3
Baier	Simone	SB	Senior	4/3/2007	Request input on Brazilian slides from E&Y Brazil	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	4/3/2007	Update macro step plan with S. Huysman's comments	0.6	\$450	\$270	A3
Heymans	Thomas	TH	Senior	4/3/2007	Discussion with S. Huysmans regarding amendment to step plan	0.9	\$450	\$405	A3
Huysmans	Serge	SH	Partner	4/3/2007	Conference call with S. Baier, A. Voortman and M. Mukhtar re discussion on Holding company location/considerations.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	4/3/2007	Review of Delphi Proposed Debt Push Down Structures - Step-Plan.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	4/3/2007	Preparation of e-mail to S. Baier with comments on Delphi Proposed Debt Push Down Structures - Step-Plan.	0.6	\$750	\$450	A3
Makymczak	Agnieszka	AM	Senior Manager	4/3/2007	Review of the step plan	3.5	\$650	\$2,275	A3
Mukhtar	Mark J.	MM	Partner	4/3/2007	Conf call w/ S. Baier, S. Huysmans, & A. Voortman re: Holdco	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MM	Partner	4/3/2007	Preparation for meeting in New York with S. Baier, S. Huysmans, and A. Voortman to discuss international restructuring and selection of Global HoldCo jurisdiction	0.6	\$680	\$408	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MM	Partner	4/3/2007	Work on documentation in advance of meeting in New York on 4/5/07 re: international restructuring and selection of holdco jurisdiction	0.4	\$680	\$272	A3
Voortman	Anna	AV	Partner	4/3/2007	Conference call re: Delphi client meeting on 4/4 with M. Mukhtar and S. Huysmans	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	4/3/2007	Preparation for client meeting in NY on 4/5/07.	1.2	\$750	\$900	A3
Voortman	Anna	AV	Partner	4/3/2007	Review of local country structuring plan.	1.7	\$750	\$1,275	A3
Baier	Simone	SB	Senior	4/4/2007	Discussions with J. Hongo re: Singapore as a Holding company location	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	4/4/2007	Discussions with M. Becka reg. Mexican steps	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	4/4/2007	High level review of Brazilian legal steps sent by R. Moura	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	4/4/2007	Meeting with M. Mukhtar, S. Huysmans, and A. Voortman to prepe HoldCo selection matrix	1.2	\$450	\$540	A3
Baier	Simone	SB	Senior	4/4/2007	Meeting with M. Mukhtar, A. Voortman, and S. Huysmans regarding preparation/discussion of Global Holdco location/structure slide deck.	3.9	\$450	\$1,755	A3
Heymans	Thomas	TH	Senior	4/4/2007	Discussion with S. Huysmans regarding amendment to step plan	0.6	\$450	\$270	A3
Huysmans	Serge	SH	Partner	4/4/2007	Meeting with M. Mukhtar, A. Voortman, and J. Hongo to discuss Singapore as a holding company.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	4/4/2007	Meeting with M. Mukhtar, A. Voortman, and S. Baier regarding preparation/discussion of Global Holdco location/structure slide deck.	3.9	\$750	\$2,925	A3
Huysmans	Serge	SH	Partner	4/4/2007	Meeting with M. Mukhtar, A. Voortman, and S. Baier regarding preparation/discussion of Holding Company Selection Matrix.	1.2	\$750	\$900	A3
Keown	Karen M.	KMK	Senior Manager	4/4/2007	Provide sample workplans for international restructuring transaction.	0.3	\$600	\$180	A3
Menget	Jorg	JM	Partner	4/4/2007	Review of step plan from S. Baier	1.1	\$750	\$825	A3
Mukhtar	Mark J.	MM	Partner	4/4/2007	Discussion/prep re: global Holdco structure slide deck w/ S. Huysmans and A. Voortman	3.4	\$680	\$2,312	A3
Mukhtar	Mark J.	MM	Partner	4/4/2007	Meeting w/ A. Voortman, S. Baier, and S. Huysmans regarding prep of Holdco slides/matrix.	1.2	\$680	\$816	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MM	Partner	4/4/2007	Discussion with J. Hongo, S. Huysmans, and A. Voortman re: Singapore as a Holding company location.	0.4	\$680	\$272	A3
Voortman	Anna	AV	Partner	4/4/2007	Travel time from Chicago to New York for Delphi client meeting on 4/5.	2.3	*\$375	\$863	A3
Voortman	Anna	AV	Partner	4/4/2007	Discussions with J. Hongo re: Singapore as a Holding company location.	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	4/4/2007	Discussions with M. Becka re: Mexican steps	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	4/4/2007	Meeting w/ M. Mukhtar, S. Baier, and S. Huysmans regarding prep of Holdco slides/matrix.	1.2	\$750	\$900	A3
Voortman	Anna	AV	Partner	4/4/2007	Discussion/prep re: global Holdco structure slide deck w/ S. Huysmans and M. Mukhtar.	3.9	\$750	\$2,925	A3
Baier	Simone	SB	Senior	4/5/2007	Client meeting in NY - Prepare summary of meeting and discuss next steps	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding alternative re-structuring steps to implement Global HoldCo structure	1.4	\$450	\$630	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding companies to be included in Global HoldCo restructuring as well as tax and legal team to be involved.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding comparison of Luxembourg, Singapore, Netherlands, Sweden, Cayman, Belgium and Spain as holding company jurisdictions.	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding potential Lux Global HoldCo	0.7	\$450	\$315	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding structure with Lux SCS and Singapore Sub HoldCos under Global HoldCo	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding use of NOLs.	0.5	\$450	\$225	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gibney	Brian B.	BGG	Partner	4/5/2007	Conf Call with A. Voortman to discuss potential U.S. tax implications of proposed international restructuring and Global Holdco	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding alternative re-structuring steps to implement Global HoldCo structure.	1.4	\$750	\$1,050	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding comparison of various holding company jurisdictions	1.1	\$750	\$825	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding potential Lux Global HoldCo	0.8	\$750	\$600	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding scope of companies included in Global HoldCo restructuring	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding structure with Lux SCS and Singapore Sub HoldCos under Global HoldCo	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding use of NOL's	0.5	\$750	\$375	A3
Huysmans	Serge	SH	Partner	4/5/2007	Client meeting in NY - Prepare summary of meeting and discuss next steps.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	4/5/2007	Preparation for meeting with B. Sparks - review of holding company regimes tax regimes to determine pros and cons in contemplated structure.	1.2	\$750	\$900	A3
Mukhtar	Mark J.	MM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding comparison of Luxembourg, Singapore, Netherlands, Sweden, Cayman, Belgium and Spain as holding company jurisdictions.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier re. scope of companies included in Global HoldCo restructuring as well as tax and legal team to be involved in the restructuring.	0.3	\$680	\$204	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding potential Lux Global HoldCo	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding structure with Lux SCS and Singapore Sub HoldCos under Global HoldCo	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding alternative restructuring steps to implement Global HoldCo structure.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding use of NOL's.	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MM	Partner	4/5/2007	Preparation of summary of meeting and discussion regarding next steps.	0.6	\$680	\$408	A3
Voortman	Anna	AV	Partner	4/5/2007	Travel time from New York to Chicago returning from client meeting in NY.	2.9	*\$375	\$1,088	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding use of NOL's.	0.5	\$750	\$375	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding alternative re-structuring steps to implement Global HoldCo structure.	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding comparison of Luxembourg, Singapore, Netherlands, Sweden, Cayman, Belgium and Spain as holding company jurisdictions.	1.1	\$750	\$825	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding potential Lux Global HoldCo	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding structure with Lux SCS and Singapore Sub HoldCos under Global HoldCo	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding scope of companies included in Global HoldCo restructuring	0.3	\$750	\$225	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	4/5/2007	Summarize the meeting with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier and consider next steps required to move forward with international restructuring transaction	0.6	\$750	\$450	A3
Blanchard JR	Jerrold G.	JFB	Partner	4/6/2007	Conf. call w/ A. Voortman re: possible triangular reorganization structure	1.0	\$750	\$750	A3
Mukhtar	Mark J.	MM	Partner	4/6/2007	Call w/ A. Voortman re: Option III	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MM	Partner	4/6/2007	Review slides and workplan	1.3	\$680	\$884	A3
Voortman	Anna	AV	Partner	4/6/2007	Analysis of mechanism for establishing global holding company structure	2.4	\$750	\$1,800	A3
Voortman	Anna	AV	Partner	4/6/2007	Review summary of planned investor group report	1.1	\$750	\$825	A3
Baier	Simone	SB	Senior	4/9/2007	Update macro legal work plan and circulate new version	0.7	\$450	\$315	A3
Gibney	Brian B.	BBG	Partner	4/9/2007	Discussion with J. Murillo and A. Voortman re: repatriation planning strategy and s.1248 implications of post-transfer dividend distribution.	0.4	\$750	\$300	A3
Gibney	Brian B.	BBG	Partner	4/9/2007	Research U.S. tax implications of proposed international restructuring in advance of meetings with A. Voortman and J. Murillo.	2.3	\$750	\$1,725	A3
Huysmans	Serge	SH	Partner	4/9/2007	Review discussion memorandum on conclusions on ability to align debt with foreign operations and general reorganization considerations.	0.6	\$750	\$450	A3
Mukhtar	Mark J.	MM	Partner	4/9/2007	Call w/ S. Huysmans re: summary	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MM	Partner	4/9/2007	Update slide deck and summary	3.0	\$680	\$2,040	A3
Murillo	Jose E.	JEM	Senior Manager	4/9/2007	Discussion with B. Gibney and A. Voortman re: repatriation planning strategy and s.1248 implications of post-transfer dividend distribution.	0.4	\$650	\$260	A3
Baier	Simone	SB	Senior	4/10/2007	Add Lux GHC comments to summary of meeting prepared by M. Mukhtar	0.7	\$450	\$315	A3
Gibney	Brian B.	BBG	Partner	4/10/2007	Discuss U.S. tax implications of proposed international restructuring with A. Voortman	0.4	\$750	\$300	A3
Gibney	Brian B.	BBG	Partner	4/10/2007	Discuss U.S. tax implications of proposed international restructuring with J. Murillo.	0.4	\$750	\$300	A3
Mukhtar	Mark J.	MM	Partner	4/10/2007	Call w/ A. Voortman discussing deck.	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MM	Partner	4/10/2007	Update slide deck outlining three alternatives.	1.2	\$680	\$816	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	4/10/2007	Analysis of Global Holding Company alternatives	2.6	\$750	\$1,950	A3
Huysmans	Serge	SH	Partner	4/11/2007	Preparation of summary memorandum of discussion on Foreign Holding Company selection.	0.8	\$750	\$600	A3
Mukhtar	Mark J.	MM	Partner	4/11/2007	Meeting w/ D. Kelley re: open issues.	1.3	\$680	\$884	A3
Mukhtar	Mark J.	MM	Partner	4/16/2007	Call w/ D. Kelley, K. Asher and A. Voortman re: Phase II requirements.	0.8	\$680	\$544	A3
Voortman	Anna	AV	Partner	4/16/2007	Develop action steps for micro step plan for local country planning opportunities.	0.8	\$750	\$600	A3
Voortman	Anna	AV	Partner	4/16/2007	Update the attest partner on status of project and report on the local country planning opportunities that are viable.	0.4	\$750	\$300	A3
Mukhtar	Mark J.	MM	Partner	4/17/2007	Update summary slides and outline w/ Holdco alternatives.	2.0	\$680	\$1,360	A3
Mukhtar	Mark J.	MM	Partner	4/23/2007	Prepare audit committee approval paper.	2.4	\$680	\$1,632	A3
Mukhtar	Mark J.	MM	Partner	4/26/2007	Conference call w/ D. Kelley and K. Asher re: audit committee approval.	0.5	\$680	\$340	A3
A3 Project Subtotal:						105.7		\$68,679	
A3 Project Total:						164.2		\$104,376	
* Billed at 1/2 of hourly billing rate									
<b>Fee Application Preparation</b>									
Aquino	Heather	HRA	Client Serving	4/2/2007	Correspondence with J. Simpson and JAS regarding coding of invoices.	0.4	\$140	\$56	
Simpson	Jamie	JS	Associate Senior Manager	4/2/2007	Discussion with K. Kenyon regarding coding for March invoice for bankruptcy court.	0.3	\$470	\$141	
Tosto	Cathy I.	CIT	Partner	4/2/2007	Compile March tax billing information for S. Gale	0.7	\$575	\$403	
Asher	Kevin F.	KFA	Partner	4/3/2007	Review of status of the updated conflicts check	1.3	\$770	\$1,001	
Ingles	Beatrice	BI	Client Serving	4/4/2007	Participated in processing conflict requests	2.9	\$100	\$290	
Aquino	Heather	HRA	Associate Client Serving	4/5/2007	Correspondence with B. Ingles regarding Delphi Connections Check follow-up emails.	0.4	\$140	\$56	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with J. Simon regarding Revised Fee 12.31.07 Audit Engagement Letter.doc	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with J. Sykes regarding Delphi - Oct 06 - Jan 07 invoices.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Preparation of follow-up emails regarding Delphi Connections Check per K. Asher.	1.8	\$140	\$252	
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Update non-respondent list in regards to Delphi Connections Check.	0.9	\$140	\$126	
Boehm	Michael J.	MTB	Associate Manager	4/5/2007	Accumulation of information related to preparation of the fee application.	0.4	\$330	\$132	
Ingles	Beatrice	BI	Client Serving Associate	4/5/2007	Participated in processing conflict requests	2.6	\$100	\$260	
Sheckell	Steven F.	SFS	Partner	4/5/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Stille	Mark Jacob	MJS	Senior Client	4/5/2007	Accumulation of information related to preparation of the fee application.	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Begin formatting March invoice per Court requirements.	3.1	\$140	\$434	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Begin formatting March time and expense download for invoice preparation.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Preparation of March Access database for bankruptcy billing process.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Update MASTER Employees and MASTER Code Combo for March invoice.	1.3	\$140	\$182	
Clarke	Hayley L.	HLC	Associate Staff	4/6/2007	Accumulation of information related to preparation of the fee application.	0.5	\$220	\$110	
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	Accumulation of information related to preparation of the fee application.	0.9	\$470	\$423	



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/6/2007	Accumulation of information related to preparation of the fee application.	0.6	\$275	\$165	
Ramsey	Amber C.	ACR	Senior	4/6/2007	Accumulation of information related to preparation of the fee application.	0.3	\$275	\$83	
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Correspondence with individuals regarding March Time Descriptions.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Correspondence with K. Keown regarding Delphi March Billing.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Work on March invoice.	5.8	\$140	\$812	
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Correspondence with individuals regarding Delphi Time Inquiries.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Work on March invoice.	3.2	\$140	\$448	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with B. Hamblin and team regarding Delphi - Jan Fees 80% not yet paid.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with individuals regarding Delphi Expense Entries.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with J. Henning regarding Saginaw engagement letter.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Work on March expenses for invoice.	2.3	\$140	\$322	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with D. Kelley regarding Delphi Time & Expense Reporting Procedures.	0.2	\$140	\$28	
Keown	Karen M.	KMK	Senior Manager	4/11/2007	Assist H. Aquino in gathering info for Delphi March invoice.	1.1	\$600	\$660	
Martus	Tyler R.	TRM	Staff	4/11/2007	Assist K. Keown with March invoice revisions.	0.8	\$160	\$128	
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with B. Ingles regarding Non-Respondent Report and status of connections check.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with J. Henning, M. Hoshbach and J. Simon regarding Packard LOU.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with M. Boehm and A. Ranney regarding March time descriptions.	0.2	\$140	\$28	
Boehm	Michael J.	MB	Manager Senior	4/12/2007	Finalized descriptions for March invoice.	0.4	\$330	\$132	
Hartfield Jr.	Michael J.	MJH	Manager Senior	4/12/2007	Accumulation of information related to preparation of the fee application.	0.6	\$470	\$282	
Keown	Karen M.	KMK	Manager Senior	4/12/2007	Assist H. Aquino in gathering info for Delphi March invoice.	0.4	\$600	\$240	
Martus	Tyler R.	TRM	Staff	4/12/2007	Assist K. Keown with March invoice revisions.	0.3	\$160	\$48	
Miller	Nicholas S.	NSM	Manager Client	4/12/2007	Review of the March 2007 invoice.	1.8	\$330	\$594	
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Correspondence with N. Miller regarding March invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Review and reconciliation of new March T&E for invoice purposes.	1.3	\$140	\$182	
Boehm	Michael J.	MB	Manager Staff	4/13/2007	Accumulation of information related to preparation of the fee application.	0.7	\$330	\$231	
Clarke	Hayley L.	HLC	Staff	4/13/2007	Accumulation of information related to preparation of the fee application.	0.5	\$220	\$110	
Krabill	Aaron J.	AJK	Senior Manager	4/13/2007	Accumulation of information related to preparation of the fee application.	0.6	\$470	\$282	
Miller	Nicholas S.	NSM	Manager	4/13/2007	Accumulation of information related to preparation of the fee application.	0.9	\$330	\$297	
Miller	Nicholas S.	NSM	Manager	4/13/2007	Review of the March 2007 invoice.	2.3	\$330	\$759	
Pacella	Shannon M.	SMP	Manager	4/13/2007	Accumulation of information related to preparation of the fee application.	0.5	\$330	\$165	
Stille	Mark Jacob	MJS	Senior	4/13/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with B. Hamblin regarding Delphi payment status.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with B. Ingles regarding E&Y Connections Check Survey - Delphi Corporation.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/1/6/2007	Correspondence with N. Miller regarding monthly Invoice Summary.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/1/6/2007	Correspondence with S. Huysmans regarding Delphi International Tax Expenses (New York)	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/1/6/2007	Correspondence with S. Sheckell regarding E&Y Accounts coding for invoice purposes.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/1/6/2007	Reload January 2007 fee application to the LLC.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	4/1/6/2007	Revise March invoice for revised Time Descriptions received.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	4/1/6/2007	Revisions to the March invoice per N. Miller, etc.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	4/1/6/2007	Work on March expenses.	1.2	\$140	\$168	
Hosein	Sandra S.	SH	Client Serving Associate	4/1/6/2007	Participated in processing conflict requests	2.3	\$100	\$230	
Aquino	Heather	HRA	Client Serving Associate	4/1/7/2007	Correspondence with D. Kelley regarding bankruptcy billing for international tax project.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/1/7/2007	Correspondence with K. Asher and B. Ingles regarding Connections Check Survey.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/1/7/2007	Updates to March invoice per M. Hatzfeld's revised descriptions received.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/1/7/2007	Updates to Saginaw Engagement Letter per J. Henning.	0.3	\$140	\$42	
Hosein	Sandra S.	SH	Client Serving Associate	4/1/7/2007	Participated in processing conflict requests	7.7	\$100	\$770	
Aquino	Heather	HRA	Client Serving Associate	4/1/8/2007	Coordination of Delphi Billing Conference Call per D. Kelley.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with J. Simon regarding Delphi/Retained Professionals/February Fee Statements.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with M. Hatzfeld regarding Saginaw Carve Out engagement letter for court filing.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with N. Miller regarding review of March 07 EXHIBIT E.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with S. Huysmans regarding Delphi International Tax Expenses.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Finalization of March 07 EXHIBIT E for N. Miller's review.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to C. Tosio regarding Delphi March Tax Time.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to C. Tosio regarding Delphi March TSRS Time.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to M. Boelun regarding E&S March Time for review.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to M. Hatzfeld regarding March Time - AHG, Packard, Powertrain for review.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of schedule for M. Hatzfeld's review containing March 07 EXHIBIT D Catalyst, Furukawa and Saginaw.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Revisions to March invoice per H. Clarke.	0.9	\$140	\$126	
Hosein	Sandra S.	SH	Client Serving Associate	4/18/2007	Participated in processing conflict requests	6.2	\$100	\$620	
Miller	Nicholas S.	NSM	Associate Manager	4/18/2007	Meeting with H. Aquino to discuss the process for reviewing expenses.	0.2	\$330	\$66	
Miller	Nicholas S.	NSM	Manager	4/18/2007	Review of the expenses to be included in the March 2007 invoice.	0.6	\$330	\$198	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Coordination of revised Saginaw Carve Out engagement letter for court filing per J. Henning.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Correspondence with A. Krabill, S. Sheckell and B. Hamblin regarding Delphi payment status.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Revisions to March invoice per S. Pacella.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Update audit engagement letter per S. Sheckell for bankruptcy court filing.	0.9	\$140	\$126	
Asher	Kevin F.	KFA	Associate Partner	4/19/2007	Completion of the updates conflict check for the bankruptcy court	1.6	\$770	\$1,232	
Hosein	Sandra S.	SH	Client Serving Associate	4/19/2007	Participated in processing conflict requests	8.3	\$100	\$830	
Miller	Nicholas S.	NSM	Manager	4/19/2007	Communication with team regarding the procedures for billing out-of-scope and advisory time.	0.8	\$330	\$264	
Tosto	Cathy I.	CIT	Partner	4/19/2007	Review March billing	0.3	\$575	\$173	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Accumulation of information related to preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Begin preparing individual emails regarding feedback on bankruptcy T&E reporting.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Conference call with D. Kelley, S. Huysmans, M. Mukhtar and K. Keown regarding bankruptcy billing process.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Correspondence with N. Miller and B. Hamblin regarding 2007 advisory codes to capture OOS billing for bankruptcy billing.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Update audit engagement letter per S. Sheckell for bankruptcy court filing.	0.4	\$140	\$56	
Boehm	Michael J.	MJB	Associate Manager	4/20/2007	Accumulation of information related to preparation of the fee application.	0.7	\$330	\$231	
Clarke	Hayley L.	HLC	Staff	4/20/2007	Accumulation of information related to preparation of the fee application.	0.5	\$220	\$110	
Ericson	Molly	ME	Manager	4/20/2007	March invoice review.	0.3	\$550	\$165	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hosein	Sandra S.	SH	Client Serving Associate	4/20/2007	Participated in processing conflict requests	7.5	\$100	\$750	
Keown	Karen M.	KMK	Senior Manager	4/20/2007	Conf call to discuss March billing for Delphi - hourly rates, timing and descriptions. Attending: D. Kelley, M. Mukhtar, and H. Aquino.	0.4	\$600	\$240	
Keown	Karen M.	KMK	Senior Manager	4/20/2007	Review and revise Delphi March invoice.	0.8	\$600	\$480	
Marold	Erick W.	EWV	Manager Senior	4/20/2007	Accumulation of information related to preparation of the fee application.	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	Manager	4/20/2007	Accumulation of information related to preparation of the fee application.	0.6	\$330	\$198	
Mukhtar	Mark J.	MM	Partner	4/20/2007	Call w/ D. Kelley, H. Aquino, K. Keown, and S. Huysmans re: billing procedures and requirements.	1.1	\$680	\$748	
Pacella	Shannon M.	SNP	Manager	4/20/2007	Accumulation of information related to preparation of the fee application.	1.0	\$330	\$330	
Sheckell	Steven F.	SFS	Partner	4/20/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Sheckell	Steven F.	SFS	Partner	4/20/2007	Engagement letter updates for submission to court	1.2	\$575	\$690	
Stille	Mark Jacob	MJS	Senior	4/20/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with K. Keown regarding March 07 International Tax Time.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Follow-up correspondence with M. Hartzfeld regarding March Time - AHG, Packard, Powertaint, Catalyst, Furukawa and Saginaw for invoice purposes.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Revisions to March invoice.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with J. Hegelmann regarding March Time Inquiry - Tax for invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with M. Mukhtar and K. Keown regarding March 07 International Tax Time on invoice.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client	4/24/2007	Correspondence with M. Ramirez and S. Huysmans regarding Delphi International Tax Expenses for March invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client	4/24/2007	Correspondence with S. Sheckell and N. Miller regarding March Invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client	4/24/2007	Revisions to March invoice.	1.7	\$140	\$238	
Keown	Karen M.	KMK	Senior Manager	4/24/2007	Delphi March Billing Analysis - follow-up on hourly rates and descriptions of time.	0.5	\$600	\$300	
Aquino	Heather	HRA	Client	4/25/2007	Correspondence with D. Kelley regarding revised tax billing rates effective 3/07.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client	4/25/2007	Correspondence with M. Ramirez and S. Huysmans regarding Delphi International Tax Expenses for March invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client	4/25/2007	Correspondence with N. Miller regarding March invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client	4/25/2007	Correspondence with S. Sheckell, D. Kelley and J. Simon regarding Delphi LOU's for Court filing.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client	4/25/2007	Revisions to March invoice.	1.1	\$140	\$154	
Hegelmann	Julie Ann	JAH	Associate Senior	4/26/2007	Accumulation of information for preparation of fee application	0.9	\$300	\$270	
Hemming Sheckell	Jeffrey M. Steven F.	JMH SFS	Partner Partner	4/26/2007 4/26/2007	Review of Delphi March billing detail Review of monthly invoice for submission to court	0.5 3.2	\$575 \$575	\$288 \$1,840	
Aquino	Heather	HRA	Client	4/27/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client	4/27/2007	Correspondence with B. Hamblin regarding March invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client	4/27/2007	Correspondence with J. Simpson regarding March Invoice.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Correspondence with M. Ramirez regarding Delphi International Tax Expenses for March invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Finalize March invoice for Court submission.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Preparation of billing summary for March invoice.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Preparation of March invoice package for all interested parties.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Preparation of March invoice summary information for meeting with T. Timko.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Preparation of timekeeper summary for March invoice.	0.9	\$140	\$126	
Boehm	Michael J.	MJB	Associate Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.8	\$330	\$264	
Chamorro	Destiny D.	DDC	Staff	4/27/2007	Accumulation of information related to preparation of the fee application.	0.4	\$220	\$88	
Ciungu	Roxana M.	RMG	Staff	4/27/2007	Accumulation of information related to preparation of the fee application.	0.6	\$140	\$84	
Clarke	Hayley L.	HLC	Staff	4/27/2007	Accumulation of information related to preparation of the fee application.	0.5	\$220	\$110	
Craig	Tashawna N.	TNC	Staff	4/27/2007	Accumulation of information for preparation of fee application	0.5	\$140	\$70	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.4	\$470	\$188	
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWG	Senior Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Miller	Nicholas S.	NSM	Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.7	\$330	\$231	
Miller	Nicholas S.	NSM	Manager	4/27/2007	Review of data included in the March invoice.	0.7	\$330	\$231	
Rothmund	Mario Valentin	MVR	Senior Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.9	\$250	\$225	



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Shackell	Steven F.	SFS	Partner	4/27/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Accumulation of information related to preparation of the fee application.	1.0	\$220	\$220	
Stille	Mark Jacob	MJS	Senior	4/27/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:						<u>141.5</u>		<u>\$30,690</u>	